

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA**

In re: CIRCUIT CITY STORES, INC., et al., Debtors.	Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered) Hrg. Date: April 14, 2009 at 10:00 a.m. (ET) Obj. Due: April 7, 2009 at 4:00 p.m. (ET)
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**FIRST INTERIM FEE APPLICATION OF KPMG LLP AS INDEPENDENT
AUDITORS AND TAX CONSULTANTS TO THE DEBTORS FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE PERIOD BEGINNING
NOVEMBER 10, 2008 THROUGH JANUARY 31, 2009**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services to: Debtors

Date of Retention: December 22, 2008 *Nunc Pro Tunc*
to November 10, 2008

Period for which Compensation and
Expense Reimbursement is sought: November 10, 2008 through
January 31, 2009

Amount of Compensation sought as actual,
reasonable and necessary: \$ 840,423.21

Amount of Expense reimbursement sought as
actual, reasonable and necessary: \$ 6,997.74

This is an: _____ Monthly X Interim _____ Final Application

The total time expended in connection with the preparation of this fee application is approximately 23.0 hours and the corresponding compensation requested is approximately \$3,162.50

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**UNITED STATES BANKRUPTCY COURT
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In re: CIRCUIT CITY STORES, INC., <u>et al.</u>, Debtors.	Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered) Hrg. Date: April 14, 2009 at 10:00 a.m. (ET) Obj. Due: April 7, 2009 at 4:00 p.m. (ET)
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AUDITORS AND TAX CONSULTANTS TO THE DEBTORS FOR
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NOVEMBER 10, 2008 THROUGH JANUARY 31, 2009**

KPMG LLP, (“KPMG”) as auditors and tax consultants to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this First Interim Fee Application (the “Application”), pursuant to section 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office for the United States Trustee (the “U.S. Trustee Guidelines”), and this Court’s Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated December 9, 2008 (the “Interim Compensation Order”) (Docket No. 830), for the allowance of interim compensation for professional services performed by KPMG and reimbursement for actual and necessary expenses incurred for

the period beginning November 10, 2008 through January 31, 2009 (the “Compensation Period”), in the amount of \$847,420.95 (the “Compensation Amount”), and respectfully represents:

BACKGROUND

1. On November 10, 2008 (‘the Petition Date), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”). To date, no trustee or examiner has been appointed in these chapter 11 cases.

2. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores.

Relief Requested

3. By this Court’s Order, dated December 23, 2008, (the “Retention Order”) the Debtors were authorized to retain KPMG as independent auditors and tax consultants effective as of the Petition Date. The Retention Order authorized the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such

other procedures as were fixed by order of the Court. A copy of the Retention Order is attached hereto as Exhibit E.

Summary of Application

4. By this Application, and in accordance with the Interim Compensation Order, KPMG requests allowance of compensation for services rendered and actual and necessary expenses incurred in these cases for the period beginning November 10, 2008 through January 31, 2009, and in connection therewith, requests allowance of compensation in the amount of \$840,423.21 for professional fees and reimbursement of \$6,997.74 for necessary and actual out-of-pocket expenses. KPMG's request for compensation is broken down as follows:

	Requested			Payments Received		Outstanding	
Period Covered	Hours	Fees	Expenses	Fees	Expenses	Fees	Expenses
11/10/2008	284.0	\$ 287,754.54	\$ 3,025.27	\$244,591.36	\$3,025.27	\$43,163.18	\$0.00
To							
11/30/2008							
12/01/2008	475.7	\$ 332,971.29	\$ 2,847.35	\$0.00	\$0.00	\$ 332,971.29	\$2,847.35
To							
12/31/2008							
01/01/2009	255.6	\$ 219,697.38	\$ 1,125.12	\$0.00	\$0.00	\$219,697.38	\$1,125.12
To							
01/21/2009							
Grand Total	1,015.3	\$840,423.21	\$6,997.74	\$244,591.36	\$3,025.27	\$595,831.85	\$3,972.47

Summary of Services During the Compensation Period

5. This Application is KPMG's First Interim Fee Application for compensation and expense reimbursement filed in these cases. During the

Compensation Period, KPMG provided professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

6. Set forth below is a summary of the services KPMG rendered to the Debtors during the Compensation Period as authorized by the Retention Order.

Audit Services

- i. Integrated audit of Circuit City Stores, Inc. for year ended 2/28/09;
- ii. Statutory audit of Circuit City Stores Puerto Rico LLC for year ended 2/29/08;
- iii. Audit of Circuit City's Retirement Plan for year ended 2/29/08;
- iv. Statutory audit and tax return for Circuit City Global Sourcing (CCGS) for year ended 2/29/08;
- v. Other consulting, advice, research, planning or analysis regarding audit issues as may be requested from time to time.

Tax Consulting Services

- i. Assisting with ongoing IRS examination issues, specifically focusing on refund claims, sale-leaseback claim, rebates & rewards;
- ii. General tax consulting on an as needed basis for general questions as well as answering questions associated with restructuring of NNIL, Circuit City Stores Puerto Rico LLC and InterTAN Canada Limited;
- iii. Proposed assistance with bankruptcy-related tax consulting services; and
- iv. Other consulting, advice, research, planning or analysis regarding tax issues as may be requested from time to time.

Fee Statement and Fee Application Preparation

- i. The billing procedures required by the U.S. Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in

these cases have required effort to inform the timekeepers of their responsibilities, gather and review the detailed time entries and expenses and preparation of this Application. Such activities included compiling and reviewing detailed time entries, compiling and reviewing detailed expenses incurred, preparing detailed and summary schedules of fees and expenses incurred, and drafting the narratives and schedules included in this Application.

7. A summary of the hours and fees incurred by professional and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits D1 – D5. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

8. The fees applied for herein are based on the usual and customary fees KPMG charges to tax and audit clients and are commensurate with the usual and customary rates charged for services performed.

9. During the Compensation Period, KPMG invoiced the Debtors for time expended by professionals related to Incremental Procedures due to bankruptcy based on hourly rates ranging from \$82.26 to \$647.50 per hour for a total of \$254,920.07. The rates reflected on this Application relating to the Incremental Procedures services represent a discount of approximately 30% to 45% of KPMG's standard rates. Of the aggregate time expended, 154.6 hours were expended by partners and managing directors, 445.8 hours were expended by senior managers and managers and 414.9 hours were expended by senior associates and associates. KPMG's blended hourly rate for services provided during the Compensation Period is \$251.08. In

addition, during the Compensation Period, KPMG invoiced the Debtors \$568,503.14 for fees related to the FY09 Integrated Audit based upon the estimates provided in the FY09 Integrated Audit Engagement Letter and \$17,000.00 for fees related to the Employee Benefit Plan Audit which represents the remaining amount of the estimated fees per the engagement letter. KPMG LLP as Auditors and Tax Consultants concluded our audit procedures on January 21, 2009, after Circuit City Store, Inc. ("Circuit City") announced that it was liquidating and informed KPMG LLP that it would not seek to complete the outstanding integrated financial statement audit and the statutory audit of Circuit City Stores Puerto Rico LLC. At the time that Circuit City terminated KPMG LLP's services, there was a total of \$705,490.84 unbilled related to the FY09 Integrated Audit. KPMG may seek the remainder of the unbilled fees for the integrated financial statement audit in subsequent statements/invoices.

10. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

11. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

12. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

Summary of Actual and Necessary Expenses During the Compensation Period

13. Attached hereto as Exhibit C1 and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period. As set forth on Exhibit C and C1, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$6,997.74. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

Reservation

14. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

Conclusion

15. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the interim compensation of \$840,423.21 as compensation for professional services rendered during the Compensation Period and reimbursement for actual and necessary expenses totaling \$6,997.74 that KPMG incurred in rendering such services.

Respectfully submitted,

KPMG LLP (US)



Christos M. Xystros
Partner
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Norfolk, VA 23510-3310

March 17, 2009

Respectfully submitted by:

Dated: March 17, 2009
Richmond, Virginia

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Counsel for Debtors and Debtors
in Possession

EXHIBIT A

Circuit City Stores, Inc.

Summary Of Hours and Standard Fees Incurred By Professional
November 10, 2008 through January 31, 2009

<u>Professional</u>	<u>Position</u>	<u>Current</u> <u>Hours Billed</u>	<u>Hourly Rate</u>	<u>Fees Billed</u>
Davis,Brian Scott	Audit Partner	2.1	\$ 385.00	\$ 808.50
Xystros,Christos M.	Audit Partner	53.7	\$ 385.00	\$ 20,674.50
Rose,Cindy A.	Audit Partner	0.5	\$ 355.70	\$ 177.85
Bruce,Charles D.	Audit Partner	3.6	\$ 385.00	\$ 1,386.00
Connors,Terence	Audit Partner	1.0	\$ 385.00	\$ 385.00
Smith,Andrew W.	Tax Partner	1.7	\$ 647.50	\$ 1,100.75
Conjura,Carol	Federal Tax Partner	1.6	\$ 612.50	\$ 980.00
Munter,Paul H.	DPP Partner	13.7	\$ 385.00	\$ 5,274.50
Bibb Jr.,David Lawrence	Audit Partner	3.6	\$ 385.00	\$ 1,386.00
Todd,Sharon L.	DPP Partner	27.5	\$ 385.00	\$ 10,587.50
Mount, Gord	Partner	14.4	\$ 355.70	\$ 5,122.07
Croston,Paul William	Tax Partner	17.8	\$ 507.50	\$ 9,033.50
Cassidy,Hank	Tax Managing Director	3.9	\$ 612.50	\$ 2,388.75
Millon Jr,Thomas J	Tax Managing Director	9.5	\$ 612.50	\$ 5,818.75
Yarbrough,John M	DPP Senior Manager	5.8	\$ 316.25	\$ 1,834.25
Polisner,Dennis M.	Audit Senior Manager	2.0	\$ 316.25	\$ 632.50
McMahon,John	Audit Senior Manager	207.4	\$ 316.25	\$ 65,590.25
Wheeler III,Richard T	Audit Senior Manager	0.6	\$ 316.25	\$ 189.75
Jobe V,John T	Audit Manager	139.0	\$ 261.25	\$ 36,313.75
Winslow,Kimberly Kelley	Audit Manager	8.8	\$ 261.25	\$ 2,299.00
Sellers,Monica	Forensic Manager	16.4	\$ 330.00	\$ 5,412.00
Degnan,Daniel J	Tax Manager	18.2	\$ 455.00	\$ 8,281.00
Johnson, Vernon	Manager	47.6	\$ 184.52	\$ 8,783.10
Humphreys, Susan	Senior Associate	31.2	\$ 106.71	\$ 3,329.34
Ritter,Jason R	Audit Senior Associate	71.1	\$ 206.25	\$ 14,664.38
Sitterson,Christopher	Tax Senior Associate	14.3	\$ 245.00	\$ 3,503.50
Miller,Lyndsey	Audit Senior Associate	20.3	\$ 206.25	\$ 4,186.88
Vadlamani,Sudha S	Audit Senior Associate	2.5	\$ 206.25	\$ 515.63
Yip,King	Tax Associate	3.0	\$ 227.50	\$ 682.50
Tatum,Pamela Renea	Forensic Associate	177.3	\$ 137.50	\$ 24,378.75
Campbell,Celeste Heath	Forensic Associate	1.3	\$ 137.50	\$ 178.75
Bonham,Thomas V	Audit Associate	66.7	\$ 96.25	\$ 6,419.88
Wai, Mindy	Associate	1.2	\$ 82.26	\$ 98.71
Austin,Ashley Albers	Audit Associate	26.0	\$ 96.25	\$ 2,502.50
Total Hours and Fees at Discounted Rate		<u>1,015.3</u>		<u>\$ 254,920.07</u>
Fees related to incremental procedures due to bankruptcy				\$ 254,920.07
Monthly Installment for FY09 Integrated Audit Fixed Fee				\$ 636,996.99
Prorated FY09 Integrated Audit Fixed Fee for 1/22/09 through 1/31/09				\$ (68,493.85)
Fees related to Retirement Plan audit				\$ 17,000.00
Subtotal of Fees				<u>\$ 840,423.21</u>
Out of Pocket Expenses				\$ 6,997.74
Net Requested Fees & Out of Pocket Expenses				<u>\$ 847,420.95</u>

Summary of Hours and Standard Fees Incurred by Category
November 10, 2008 through January 31, 2009

Category	Exhibit	Hours	Fees
Audit 09 - Integrated Audit	D1	-	\$ 568,503.14 ⁽¹⁾
Tax Consulting - Restructuring	D2	8.9	\$ 4,663.75
FY09 Special Audit Related Services	D3	795.5	\$ 214,922.94
Employment/Fee Applications	D4	210.9	\$ 35,333.38
Audit 2/28/08-Retirement Plan	D5	-	\$ 17,000.00 ⁽²⁾
Total		<u>1,015.3</u>	<u>\$ 840,423.21</u>

⁽¹⁾ Per the Integrated Audit Engagement Letter, KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for services provided in the amount of \$212,332 per month (an amount equal to one-twelfth of the total estimated fees). The continuation of this agreement is reflected in the Xystros Declaration and approved by the Court. KPMG concluded audit procedures on January 21, 2009 and therefore our FY09 Integrated Audit Fixed Fee for professional services during this interim compensation period has been prorated to that date. The remaining fixed fee unbilled amount of \$68,493.85 reflects professional services for the period of January 22, 2009 through January 31, 2009.

⁽²⁾ Per the 401K and Pension Audit Engagement Letter, KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for services provided in the amount of \$17,000.00 (an amount equal to one-half of the total estimated fees). The continuation of this agreement is reflected in the Xystros Declaration and approved by the Court.

Circuit City Stores, Inc.

Summary of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Category	Amount
Airfare	\$ 803.00
Lodging	\$ 2,598.51
Meals	\$ 446.51
Ground Transportation	\$ 3,149.72
Miscellaneous	\$ -
Total	\$ 6,997.74

Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Munter,Paul H.	10-Nov-08	Round trip airfare from New York, NY to Richmond, VA.	\$ 139.00
Todd,Sharon L.	10-Nov-08	Round trip airfare from New York, NY to Richmond, VA.	\$ 664.00
Air Fare Subtotal			\$ 803.00
Munter,Paul H.	11-Nov-08	Hotel stay in Richmond, VA for 1 night.	\$ 117.52
Todd,Sharon L.	11-Nov-08	Hotel stay in Richmond, VA for 1 night.	\$ 194.00
Xystros,Christos M.	12-Nov-08	Hotel stay in Richmond, VA for 2 nights.	\$ 235.00
Xystros,Christos M.	18-Nov-08	1 night hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA.	\$ 118.00
Wai, Mindy	24-Nov-08	Hotel in Barrie for two nights	\$ 259.66
Humphreys, Susan	26-Nov-08	Hotel in Barrie for two nights	\$ 259.66
Xystros,Christos M.	02-Dec-08	1 night hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA	\$ 118.00
Xystros,Christos M.	11-Dec-08	3 nights hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA	\$ 353.00
Humphreys, Susan	12-Dec-08	Hotel for three nights in Barrie	\$ 366.67
Xystros,Christos M.	16-Dec-08	1 night hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA	\$ 118.00
Xystros,Christos M.	23-Dec-08	1 night hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA	\$ 106.00
Xystros,Christos M.	08-Jan-09	3 nights hotel stay at the Courtyard Richmond Northwest hotel in Richmond, VA	\$ 353.00
Lodging Subtotal			\$ 2,598.51
Xystros,Christos M.	11-Nov-08	Out of town dinner for self.	\$ 40.00
Croston,Paul William	14-Nov-08	Out of town meal in Richmond, VA. Attendees: J. McDonald, G. Ridgeway, J. Smith, L. Lasher, D. McGuire, B. Milla (Circuit City), B. Condon and myself. Business Purpose: Meal while discussing bankruptcy tax issues with client.	\$ 98.00
Xystros,Christos M.	17-Nov-08	Out of town dinner in Richmond	\$ 14.00
Humphreys, Susan	25-Nov-08	Dinner during stay overnight in Barrie for audit and other procedures.	\$ 11.68
Xystros,Christos M.	08-Dec-08	Out of town dinner	\$ 22.00
Humphreys, Susan	09-Dec-08	Out of town dinner in Barrie	\$ 8.29
Xystros,Christos M.	09-Dec-08	Out of town dinner	\$ 22.00
Xystros,Christos M.	10-Dec-08	Out of town dinner	\$ 22.00
Humphreys, Susan	11-Dec-08	Out of town dinner in Barrie	\$ 6.45
Xystros,Christos M.	11-Dec-08	Out of town dinner	\$ 8.00

Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Xystros,Christos M.	15-Dec-08	Out of town dinner	\$ 27.00
Xystros,Christos M.	18-Dec-08	Out of town dinner	\$ 11.00
Xystros,Christos M.	22-Dec-08	Out of town dinner	\$ 29.00
McMahon,John	05-Jan-09	Overtime dinner	\$ 9.79
Xystros,Christos M.	05-Jan-09	Out of town dinner	\$ 21.00
McMahon,John	06-Jan-09	Overtime dinner	\$ 15.30
Ritter,Jason R	06-Jan-09	Location: Jimmy Johns Business Purpose: Circuit City 3Q Review (J. Ritter, C. Monnet, L. Miller)	\$ 18.00
Sitterson,Christopher	06-Jan-09	Meal while working late on 3Q provision	\$ 10.00
Xystros,Christos M.	06-Jan-09	Out of town dinner	\$ 21.00
Ritter,Jason R	07-Jan-09	Location: Panera Bread Business Purpose: Overtime Meal during Circuit City 3Q Review (J. Ritter, J. McMahon, C. Xystros, C. Sitterson)	\$ 32.00
Meals Subtotal			\$ 446.51
Jobe V,John T	10-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Munter,Paul H.	10-Nov-08	Cab from office to La Guardia airport for flight to Richmond, VA for self and S. Todd (both KPMG).	\$ 55.00
Todd,Sharon L.	10-Nov-08	Cab from office to La Guardia airport for flight to Richmond, VA	\$ 14.00
Xystros,Christos M.	10-Nov-08	Rental car for trip from Norfolk to Richmond for 3 days.	\$ 163.00
Jobe V,John T	11-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Todd,Sharon L.	11-Nov-08	Car from airport to home upon return to NY from Richmond, VA.	\$ 38.00
Jobe V,John T	12-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Winslow,Kimberly Kelley	12-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office	\$ 9.36
Jobe V,John T	13-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Winslow,Kimberly Kelley	13-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office	\$ 9.36
Jobe V,John T	14-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
McMahon,John	14-Nov-08	Mileage to/from Circuit City in excess of normal commute to KPMG office from 11/10/08 to 11/14/08.	\$ 40.95
Miller,Lyndsey	14-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office from 11/10/08 to 11/14/08.	\$ 56.00
Winslow,Kimberly Kelley	14-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office	\$ 9.36

Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Jobe V,John T	15-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Jobe V,John T	17-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Jobe V,John T	18-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Bonham,Thomas V	19-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office from 11/17/08 to 11/19/08.	\$ 35.00
Jobe V,John T	19-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Jobe V,John T	20-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Jobe V,John T	21-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Wai, Mindy	23-Nov-08	Kilometer Allowance 101 KM to InterTAN (Barrie, ON) in excess of commute to KPMG office.	\$ 40.82
Jobe V,John T	25-Nov-08	Mileage to and from client in excess of normal commute to office for 1 day.	\$ 5.85
Johnson, Vernon	26-Nov-08	Kilometer Allowance 101 KM to/from InterTAN (Barrie, ON) in excess of commute to KPMG office.	\$ 81.65
Wai, Mindy	26-Nov-08	Kilometer Allowance 101 KM from InterTAN (Barrie, ON) in excess of commute to KPMG office.	\$ 40.82
Humphreys, Susan	27-Nov-08	Parking at Commerce Court to get all audit materials (including printer, etc) before heading to Barrie ON.	\$ 22.64
Humphreys, Susan	27-Nov-08	Gas for Rental Car	\$ 17.40
Humphreys, Susan	27-Nov-08	Rental Car for 4 days	\$ 198.84
McMahon,John	30-Nov-08	Mileage to/from Circuit City in excess of normal commute to KPMG office from 11/16/08 to 11/30/08.	\$ 57.33
Miller,Lyndsey	30-Nov-08	Mileage to/from Circuit City in excess of commute to KPMG office from 11/15/08 to 11/30/08.	\$ 47.00
Xystros,Christos M.	01-Dec-08	Roundtrip mileage from home to Circuit City 12/1/08 - 12/2/08 @ 233 miles for 2 days @ \$.585 = \$136	\$ 136.00
Jobe V,John T	02-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	03-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	04-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Humphreys, Susan	08-Dec-08	Parking Rental car prior to departure for Barrie	\$ 8.99
Jobe V,John T	08-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85

Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Jobe V,John T	09-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	10-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	11-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Xystros,Christos M.	11-Dec-08	Roundtrip mileage from home to Circuit City 12/8/08 - 12/11/08 @ 233 miles for 4 days @ \$.585 = \$136	\$ 136.00
Humphreys, Susan	12-Dec-08	Rental Car for 4 days to drive to Barrie	\$ 204.25
Humphreys, Susan	12-Dec-08	Gas for Rental Car	\$ 20.98
Humphreys, Susan	12-Dec-08	Parking at Toronto KPMG office to drop off files	\$ 6.54
Jobe V,John T	12-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Johnson, Vernon	12-Dec-08	Kilometer Allowance 101 KM to/from InterTAN (Barrie, ON) in excess of commute to KPMG office.	\$ 82.52
Mount, Gord	12-Dec-08	Kilometer Allowance 101 KM to/from InterTAN (Barrie, ON) in excess of commute to KPMG office.	\$ 82.52
Jobe V,John T	13-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Bonham,Thomas V	15-Dec-08	Roundtrip mileage from home to Circuit City (12/8/08-12/12/08 and 12/15/08), 24 miles for 6 days @ \$0.585 = \$84.24	\$ 84.24
Jobe V,John T	15-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
McMahon,John	15-Dec-08	Roundtrip mileage from office to Circuit City (12/1/08-12/15/08), 14 miles for 10 days @ \$0.585 = \$81.90	\$ 81.90
Miller,Lyndsey	15-Dec-08	Roundtrip mileage from office to Circuit City 12/1/08-12/5/08 @ 16 miles for 5 days @ \$0.585=\$46.80	\$ 46.80
Miller,Lyndsey	15-Dec-08	Roundtrip mileage from office to Circuit City 12/8/08-12/12/08 @ 16 miles for 5 days @ \$0.585=\$46.81	\$ 46.81
Xystros,Christos M.	15-Dec-08	Roundtrip mileage from home to Circuit City 12/15/08 - 12/16/08 @ 233 miles for 2 days @ \$.585 = \$136	\$ 136.00
Jobe V,John T	16-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	17-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Croston,Paul William	18-Dec-08	Mileage to and from Circuit City from the KPMG office, 30 miles @ \$0.585 = \$17.55. Business Purpose: Meeting to discuss 3Q tax provision issues.	\$ 17.55
Jobe V,John T	18-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Xystros,Christos M.	18-Dec-08	Rental car fuel	\$ 12.00
Xystros,Christos M.	18-Dec-08	Rental car usage for trip from Richmond to Norfolk for 1 day	\$ 52.00
Bibb Jr.,David Lawrence	22-Dec-08	Roundtrip mileage to Circuit City from the KPMG office, 14 miles @ \$0.585 = \$8.19.	\$ 8.19

Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Jobe V,John T	22-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Xystros,Christos M.	22-Dec-08	Roundtrip mileage from home to Circuit City 12/22/08 - 12/23/08 @ 233 miles for 2 days @ \$.585 = \$136	\$ 136.00
Croston,Paul William	23-Dec-08	Mileage to and from Circuit City from the KPMG office, 30 miles @ \$0.585 = \$17.55. Business Purpose: Review 3Q tax provision	\$ 17.55
Jobe V,John T	23-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	29-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Bibb Jr.,David Lawrence	30-Dec-08	Roundtrip mileage to Circuit City from the KPMG office, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Jobe V,John T	30-Dec-08	Roundtrip mileage to and from Circuit City, 10 miles @ \$0.585 = \$5.85	\$ 5.85
Bonham,Thomas V	31-Dec-08	Roundtrip mileage from home to Circuit City (12/16/08-12/20/08 and 12/22/08), 24 miles for 5 days @ \$0.585 = \$70.20	\$ 70.20
McMahon,John	31-Dec-08	Roundtrip mileage from office to Circuit City (12/16/08-12/31/08), 14 miles for 8 days @ \$0.585 = \$65.52	\$ 65.52
Miller,Lyndsey	31-Dec-08	Roundtrip mileage from office to Circuit City 12/15/08-12/19/08 @ 16 miles for 5 days @ \$0.585=\$46.82	\$ 46.82
Miller,Lyndsey	31-Dec-08	Roundtrip mileage from office to Circuit City 12/22/08-12/23/08 @ 16 miles for 2 days @ \$0.585=\$18.73	\$ 18.73
Bonham,Thomas V	05-Jan-09	Mileage for commute from home to Circuit City on 12/20/2008 in excess of commute to office, 24 miles @ \$0.55 = \$13. Mileage was left out on previous timesheet.	\$ 13.00
Jobe V,John T	05-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Sitterson,Christopher	05-Jan-09	Mileage for traveling to client site	\$ 9.00
Jobe V,John T	06-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Sitterson,Christopher	06-Jan-09	Mileage for traveling to client site	\$ 9.00
Jobe V,John T	07-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Sitterson,Christopher	07-Jan-09	Mileage for traveling to client site	\$ 9.00
Jobe V,John T	08-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Xystros,Christos M.	08-Jan-09	Rental car fuel	\$ 12.00
Xystros,Christos M.	08-Jan-09	Rental car usage for trip from Norfolk to Richmond for 4 days	\$ 267.00
Jobe V,John T	09-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Xystros,Christos M.	09-Jan-09	Parking	\$ 21.00
Jobe V,John T	12-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Jobe V,John T	13-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85

EXHIBIT C1
Circuit City Stores, Inc.
Detail of Out of Pocket Expenses
November 10, 2008 through January 31, 2009

Name	Date	Description	Amount
Jobe V,John T	14-Jan-09	Parking	\$ 10.00
Jobe V,John T	14-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
Jobe V,John T	15-Jan-09	Mileage to and from client in excess of normal commute to office	\$ 5.85
McMahon,John	15-Jan-09	Roundtrip mileage from home to Circuit City in excess of commute to KPMG office, 1/5/09 - 1/15/09, 14 miles for 9 days @ \$0.555 = \$69.93	\$ 69.93
Miller,Lyndsey	15-Jan-09	Roundtrip mileage from office to Circuit City, 1/5/09 - 1/9/09, 16 miles for 5 days @ \$0.585 = \$46.80	\$ 47.00
Ground Transportation Subtotal			<u>\$ 3,149.72</u>
Miscellaneous Subtotal			<u>\$ -</u>
Total Out of Pocket Expenses			<u><u>\$ 6,997.74</u></u>

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Ritter,Jason R	10-Nov-08	Perform senior associate review of lease process walkthrough.	0.2	
Austin,Ashley Albers	10-Nov-08	Draft Audit Program for the Sales Process.	0.4	
Jobe V,John T	10-Nov-08	Perform Manager review of Lease Sarbanes Oxley Test of Operating Effectiveness work.	0.5	
Austin,Ashley Albers	10-Nov-08	Draft Audit Program for the Financial Reporting Process.	0.6	
Jobe V,John T	10-Nov-08	Perform Manager review of Asset Management Process Sarbanes Oxley Test of Operating Effectiveness work.	0.6	
Degnan,Daniel J	10-Nov-08	Research tax codes and rulings associated with Puerto Rican Financial Statement and tax returns.	0.7	
Austin,Ashley Albers	10-Nov-08	Reconcile management's current listing of internal control deficiencies to the prior year "Summary of Internal Control Deficiencies".	0.9	
Lindamood,Alex Worley	10-Nov-08	Review current state of analysis of risk associated with taxable nexus of other Circuit City entities in Puerto Rico.	1.0	
Hansen,Christian P.	10-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting including the following controls: APPREVIEW.SA.1.	2.0	
Austin,Ashley Albers	10-Nov-08	Review prior year documents to prepare for walkthroughs of controls within the Lease Process.	2.1	
Ritter,Jason R	10-Nov-08	Perform testwork over 2Q09 fixed asset additions.	2.3	
Hansen,Christian P.	10-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting including the following controls: PS.4, SA.UNIX.2.	3.0	
Hansen,Christian P.	10-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting, including the following controls: SA.AS400.2, PS.8, DCO.4. APPREVIEW.SA.1, SA.Phy-Access.3, SA.Windows.1, SA.AD.2.	3.0	
Monnet,Christopher M	10-Nov-08	Control Evaluation and Hard Close Procedures Planning for FY'09 Integrated Audit.	3.0	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Ritter,Jason R	10-Nov-08	Review project status, go-forward procedures and objectives related to walkthroughs, control testwork and hard close procedures through February 2009.	3.5	
Jobe V,John T	11-Nov-08	Review information regarding the Company's Ethics and Compliance Alert line.	0.3	
Degnan,Daniel J	11-Nov-08	Planning for Q3 tax services with G. Ridgeway, Circuit City Tax Manager.	0.4	
Jobe V,John T	11-Nov-08	Research regarding Circuit City Global Sourcing Report Issuance.	0.5	
Austin,Ashley Albers	11-Nov-08	Perform control testwork on the Financial Reporting Process.	0.6	
Austin,Ashley Albers	11-Nov-08	Review prior year documents to prepare for walkthroughs of controls within the Lease Process.	0.9	
Austin,Ashley Albers	11-Nov-08	Review current year process narrative to prepare for walkthroughs of controls within the Lease Process.	1.1	
Austin,Ashley Albers	11-Nov-08	Draft Audit Program for the Financial Reporting Process.	1.1	
Jobe V,John T	11-Nov-08	Conference with C. Xystros (KPMG) to discuss Quarterly Financial Reporting Issues with Circuit City management.	1.8	
Xystros,Christos M.	11-Nov-08	Conference with J. Jobe (KPMG) to discuss Quarterly Financial Reporting Issues with Circuit City management.	1.8	
Miller,Lyndsey	11-Nov-08	Perform control testwork over Treasury process.	1.9	
Hansen,Christian P.	11-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting including the following controls: SA.LDAP.1	2.0	
McMahon,John	11-Nov-08	Perform senior manager review of Inventory process narrative.	2.1	
Miller,Lyndsey	11-Nov-08	Review Sarbanes Oxley control testwork and substantive testwork for the Merchandise Payables, Sales and Treasury processes.	2.4	
Hansen,Christian P.	11-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting including the following controls: SA.Phy-Access.3, SA.Windows.1.	3.0	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Hansen,Christian P.	11-Nov-08	Document results of CCS management's control test work for reliance in the financial statement audit and the audit of internal controls over financial reporting including the following controls: SA.AD.2, SA.AD.4, SA.UNIX.4.	3.0	
Ritter,Jason R	11-Nov-08	Continue to review project status, go-forward procedures and objectives related to walkthroughs, control testwork and hard close procedures through February 2009.	3.7	
Austin,Ashley Albers	12-Nov-08	Prepare and document walkthrough for Financial Reporting Process.	0.3	
Jobe V,John T	12-Nov-08	Review information regarding the Company's Ethics and Compliance Alert line.	0.3	
Jobe V,John T	12-Nov-08	Perform Manager review of Sarbanes Oxley Test of Operating Effectiveness work for Lease Process.	0.3	
Austin,Ashley Albers	12-Nov-08	Prepare for walkthrough with M. Garcia-Little (CCS) regarding the Lease Process.	0.4	
Jobe V,John T	12-Nov-08	Perform Manager review of Sarbanes Oxley Test of Operating Effectiveness work for Asset Management Process.	0.5	
Austin,Ashley Albers	12-Nov-08	Draft materials for FY09 Integrated Audit planning conference.	0.6	
Bonham,Thomas V	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account. (attended 0.8 hours of this conference due to other client obligations).	0.8	
Austin,Ashley Albers	12-Nov-08	Conference with M. Garcia-Little (Circuit City Stores) for walkthrough of controls within the Lease process.	1.0	
Hansen,Christian P.	12-Nov-08	Perform testing and document the results for the financial statement audit and the audit of internal controls over financial reporting for the following controls: CC.A.2.	1.0	
Ritter,Jason R	12-Nov-08	Review documentation based on Manager review notes regarding 2Q09 fixed asset impairment analysis.	1.0	
McMahon,John	12-Nov-08	Conference with B. Fose (Circuit City) regarding inventory valuation.	1.3	
Austin,Ashley Albers	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (partial attendance due to client obligations).	2.1	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Xystros,Christos M.	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (partial attendance due to client obligations).	2.1	
Hansen,Christian P.	12-Nov-08	Perform testing and document the results for the financial statement audit and the audit of internal controls over financial reporting for the following controls: CC.A.1.	3.0	
Jobe V,John T	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (C. Xystros and A. Austin partial attendance due to client obligations).	3.1	
McMahon,John	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (C. Xystros and A. Austin partial attendance due to client obligations).	3.1	
Miller,Lyndsey	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (C. Xystros and A. Austin partial attendance due to client obligations).	3.1	
Ritter,Jason R	12-Nov-08	Continue to participate in audit planning conference with J. Jobe, C. Xystros, A. Austin, J. McMahon, L. Miller, and J. Ritter (all KPMG) regarding planned FY09 audit approach by significant account. (C. Xystros and A. Austin partial attendance due to client obligations).	3.1	
Miller,Lyndsey	12-Nov-08	Draft the Audit Program and walkthrough documentation for the Treasury Process.	3.4	
Austin,Ashley Albers	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	
Jobe V,John T	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	
McMahon,John	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Miller,Lyndsey	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	
Ritter,Jason R	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	
Xystros,Christos M.	12-Nov-08	Audit planning conference with J. McMahon, J. Jobe, C. Xystros, A. Austin, J. Ritter, L. Miller, and T. Bonham (all KPMG) regarding planned FY09 audit approach by significant account.	3.9	
Austin,Ashley Albers	13-Nov-08	Perform control testwork on the Expense Payable Process.	0.2	
Austin,Ashley Albers	13-Nov-08	Prepare and document walkthrough for Financial Reporting Process.	0.4	
Austin,Ashley Albers	13-Nov-08	Planning for FY09 Integrated Audit.	0.4	
McMahon,John	13-Nov-08	Research related to impact of Chapter 11 and employee lay-off on accounting for the company's pension plan.	0.5	
Miller,Lyndsey	13-Nov-08	Revise the Audit Program for the Merchandise Payables process.	0.5	
Ritter,Jason R	13-Nov-08	Perform senior associate review over lease process walkthrough.	0.5	
Austin,Ashley Albers	13-Nov-08	Draft Audit Program for the Leases Process.	0.6	
Austin,Ashley Albers	13-Nov-08	Perform control testwork on the Sales Process.	0.7	
Jobe V,John T	13-Nov-08	Perform Manager Review of Leases Surplus Property Test of Operating Effectiveness.	0.8	
Jobe V,John T	13-Nov-08	Research Changes in Line of Credit.	0.8	
Ritter,Jason R	13-Nov-08	Perform testwork over 2Q09 fixed asset additions.	0.8	
Ritter,Jason R	13-Nov-08	Revise documentation based on Manager review notes regarding 2Q09 fixed asset impairment analysis.	1.0	
Austin,Ashley Albers	13-Nov-08	Draft Audit Program for the Sales Process.	1.1	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Austin,Ashley Albers	13-Nov-08	Perform control testwork on the Sales (Warranties) Process.	1.1	
Austin,Ashley Albers	13-Nov-08	Draft Audit Program for the Sales (Warranties) Process.	1.4	
McMahon,John	13-Nov-08	Review of FY09 audit planning document and planning matrix which summarizes the planned audit approach by significant account.	2.9	
Xystros,Christos M.	13-Nov-08	Review of FY09 audit planning document and planning matrix.	3.0	
Miller,Lyndsey	13-Nov-08	Revise the Audit Program for the Sales process.	3.2	
Miller,Lyndsey	13-Nov-08	Document walkthrough for the Sales process.	3.4	
Austin,Ashley Albers	14-Nov-08	Draft Audit Program for the Surplus Process.	0.4	
Yarbrough,John M	14-Nov-08	Research accounting for discontinued operations.	0.5	
Ritter,Jason R	14-Nov-08	Review management's vendor funding process narrative and revise the vendor funding Audit Program Guide (APG).	0.8	
Miller,Lyndsey	14-Nov-08	Revise Audit Program and control testwork documentation for the Sales process.	0.9	
Ritter,Jason R	14-Nov-08	Perform testwork over 2Q09 fixed asset additions.	1.0	
Jobe V,John T	14-Nov-08	Audit Planning conference with J. McMahon and J Ritter (both KPMG) to discuss FY09 audit procedures over vendor funding, fixed assets, and leases.	1.3	
McMahon,John	14-Nov-08	Audit Planning conference with J. Jobe and J. Ritter (both KPMG) to discuss FY09 audit procedures over vendor funding, fixed assets, and leases.	1.3	
Ritter,Jason R	14-Nov-08	Audit Planning conference with J. Jobe and J. McMahon (both KPMG) to discuss FY09 audit procedures over vendor funding, fixed assets, and leases.	1.3	
Austin,Ashley Albers	14-Nov-08	Prepare and document walkthrough for Advertising Process.	1.8	
Austin,Ashley Albers	14-Nov-08	Draft Audit Program for the Leases Process.	1.9	
Xystros,Christos M.	14-Nov-08	Review of FY09 audit planning document and planning matrix.	2.0	
Jobe V,John T	14-Nov-08	Review Sarbanes Oxley narratives for Leases and Asset management.	2.8	
Jobe V,John T	17-Nov-08	Audit Status conference with J. McMahon, L. Miller, and J. Ritter (all KPMG) to discuss status of internal control testwork and substantive audit procedures to date	0.5	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Jobe V,John T	17-Nov-08	Review Ethics and Compliance Inquiries.	0.5	
Jobe V,John T	17-Nov-08	Review Internal Audit Reports.	0.5	
McMahon,John	17-Nov-08	Audit Status conference with J. Jobe, L. Miller, and J. Ritter (all KPMG) to discuss status of internal control testwork and substantive audit procedures to date.	0.5	
McMahon,John	17-Nov-08	Conference with K. Bradshaw (CC) and C. Xystros (KPMG) regarding InterTAN Canada Limited and related issues.	0.5	
Miller,Lyndsey	17-Nov-08	Audit Status conference with J. Jobe, J. McMahon and J. Ritter (all KPMG) to discuss status of internal control testwork and substantive audit procedures to date.	0.5	
Ritter,Jason R	17-Nov-08	Audit Status conference with J. Jobe, L. Miller, and J. McMahon (all KPMG) to discuss status of internal control testwork and substantive audit procedures to date.	0.5	
Xystros,Christos M.	17-Nov-08	Conference with K. Bradshaw (CC) and J. McMahon (KPMG) regarding InterTAN Canada Limited and related issues.	0.5	
Bonham,Thomas V	17-Nov-08	Reviewing prior year Surplus process walkthrough documentation to prepare for current year walkthrough.	1.0	
Jobe V,John T	17-Nov-08	Conference with C. Xystros (KPMG) regarding accounting and auditing matter to related to the third quarter review.	1.0	
Xystros,Christos M.	17-Nov-08	Conference with J. Jobe (KPMG) regarding accounting and auditing matter to related to the third quarter review.	1.0	
Miller,Lyndsey	17-Nov-08	Select sample for the September vendor funding chargeback's testwork.	1.2	
Xystros,Christos M.	17-Nov-08	Review of FY09 planning document.	1.5	
Bonham,Thomas V	17-Nov-08	Revise lease walkthrough documentation.	2.0	
Jobe V,John T	17-Nov-08	Review accounting for cease use considerations.	2.0	
Ritter,Jason R	17-Nov-08	Revise documentation based on manager review notes regarding Stock Compensation Accounting Program Guide.	2.0	
Ritter,Jason R	17-Nov-08	Revise documentation based on manager review notes regarding 2Q09 fixed asset impairment analysis.	2.3	
Bonham,Thomas V	17-Nov-08	Revise payroll Audit Program Guide (APG) and contacted L. Grebe, N. Neagu, T. Wight, and D. Witter (all Circuit City) to set up conferences.	3.3	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Miller,Lyndsey	18-Nov-08	Discuss Favorable Vendor Settlement testing with J. Mungle (Circuit City-Internal Audit).	0.2	
McMahon,John	18-Nov-08	Research related to impact of employee layoffs on the Company's pension plan.	0.5	
Miller,Lyndsey	18-Nov-08	Draft 3Q09 InterTAN interoffice instructions.	0.5	
Bonham,Thomas V	18-Nov-08	Revise the Impairment Testing Memo.	0.6	
Ritter,Jason R	18-Nov-08	Perform senior associate review on Advertising Audit Program Guide.	0.7	
McMahon,John	18-Nov-08	Conference with C. Xystros (KPMG) regarding the approach to testing vendor funding for FY09.	0.8	
Miller,Lyndsey	18-Nov-08	Draft listing ("Prepared by Client" list) of client documents required for the third quarter interim review procedures.	0.8	
Ritter,Jason R	18-Nov-08	Perform senior associate review on Stock Compensation control testwork.	0.8	
Ritter,Jason R	18-Nov-08	Revise documentation based on manager review notes regarding Advertising Audit Program Guide.	0.8	
Xystros,Christos M.	18-Nov-08	Conference with J. McMahon (KPMG) regarding the approach to testing vendor funding for FY09.	0.8	
Bonham,Thomas V	18-Nov-08	Conference with T. Wight, D. Witter, and N. Neagu (all Circuit City) regarding their processes within the payroll process.	0.9	
McMahon,John	18-Nov-08	Conference with J. Oakey (Circuit City) regarding Circuit City's affiliate information and processing of resulting changes in KPMG's Sentinel system.	0.9	
Bonham,Thomas V	18-Nov-08	Revise the payroll Audit Program Guide based on discussion with T. Wight, D. Witter, and N. Neagu (all Circuit City).	1.1	
Bonham,Thomas V	18-Nov-08	Clear Senior Manager comments in regards to the Stock Compensation Test of Operating Effectiveness (TOE's).	1.1	
Ritter,Jason R	18-Nov-08	Revise documentation based on manager review notes regarding Stock Compensation Audit Program Guide.	1.3	
Bonham,Thomas V	18-Nov-08	Research other public company 10-k's and 10-Q's that followed their Bankruptcy filing date.	1.4	
Ritter,Jason R	18-Nov-08	Complete and review the FAS 123R Technical Topics Audit Program Guide.	1.4	
Bonham,Thomas V	18-Nov-08	Revise Stock Compensation Test of Operating Effectiveness (TOE) memos and the Audit Program Guide.	1.5	

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Name	Date	Description	Hours	Amount
Miller,Lyndsey	18-Nov-08	Prepare Favorable Vendor Settlement Q1-Q2 sample and related documentation for Circuit City Internal Audit.	1.6	
Ritter,Jason R	18-Nov-08	Revise information based on manager review notes regarding Stock Compensation documentations.	1.6	
Miller,Lyndsey	18-Nov-08	Clear manager comments and revise Audit Program for the Treasury process.	1.8	
Ritter,Jason R	18-Nov-08	Complete the Involvement of Statement 123R Resource documentation.	2.2	
Bonham,Thomas V	18-Nov-08	Perform control testwork on Entity Level Controls and revise test of operating effectiveness Memo.	2.4	
Xystros,Christos M.	18-Nov-08	Review of FY09 planning document.	3.2	
Jobe V,John T	18-Nov-08	Review audit work over long lived asset impairment charges.	3.5	
Miller,Lyndsey	18-Nov-08	Perform testing of September 2008 vendor funding chargeback's.	3.6	
Humphreys, Susan	19-Nov-08	Correspondence with KPMG Toronto Tax team regarding independence issues and other planning for Quarter 3.	0.2	
Humphreys, Susan	19-Nov-08	Draft correspondence to arrange receipt of the control matrix and internal audit control evaluation.	0.2	
Humphreys, Susan	19-Nov-08	Conference with V. Johnson (KPMG) to discuss IRM and Tax requirements.	0.2	
Johnson, Vernon	19-Nov-08	Conference with S. Humphreys (KPMG) to discuss IRM and Tax requirements.	0.2	
Bonham,Thomas V	19-Nov-08	Perform stock compensation control testwork.	0.5	
Croston,Paul William	19-Nov-08	Conference with J. McDonald (Circuit City) regarding planning 3Q issues.	0.5	
Hubley,David W.	19-Nov-08	Perform IT manager review and analysis on Internal Audit report regarding database and operating systems.	0.5	
Xystros,Christos M.	19-Nov-08	Consider Revenue Recognition Accounting Memos.	0.5	
Humphreys, Susan	19-Nov-08	Planning for field work including correspondence to client with details of KPMG timing and communication of audit details to the engagement staff.	0.6	
Miller,Lyndsey	19-Nov-08	Draft listing ("Prepared by Client" list) of client documents required for the third quarter interim review procedures.	0.6	

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Name	Date	Description	Hours	Amount
McMahon,John	19-Nov-08	Conference with J. Jobe and J. Ritter (both KPMG) regarding budget and timing of Circuit City's Internal Audit department's direct assistance with FY09 audit procedures. (I attended 0.7 hrs of this 2.0 hr meeting).	0.7	
Bonham,Thomas V	19-Nov-08	Conference with J. Stack (Circuit City) regarding the Payroll process and revised Audit Program Guide Walkthrough.	0.8	
Miller,Lyndsey	19-Nov-08	Prepare Control Lead sheet for Merchandise Payable process.	0.9	
Bonham,Thomas V	19-Nov-08	Perform test of details lease testwork.	1.1	
Jobe V,John T	19-Nov-08	Review Sales Process Audit Program.	1.3	
Ritter,Jason R	19-Nov-08	Revise 2Q09 fixed asset impairment analysis documentation based on manager's review.	1.3	
Miller,Lyndsey	19-Nov-08	Prepare Control Lead sheet for Treasury process.	1.4	
Ritter,Jason R	19-Nov-08	Revise Vendor Funding Process Audit Program Guide documentation based on manager's review.	1.7	
Miller,Lyndsey	19-Nov-08	Revise Audit Program for Sales process.	1.9	
Jobe V,John T	19-Nov-08	Conference with J. Ritter, and J. McMahon (KPMG) regarding budget and timing of Circuit City's Internal Audit department's direct assistance with FY09 audit procedures. (J. McMahon attended 0.7 hrs of this 2.0 hr meeting).	2.0	
Ritter,Jason R	19-Nov-08	Conference with J. Jobe and J. McMahon (KPMG) regarding budget and timing of Circuit City's Internal Audit department's direct assistance with FY09 audit procedures. (J. McMahon attended 0.7 hrs of this 2.0 hr meeting).	2.0	
Bonham,Thomas V	19-Nov-08	Revise Entity Level Audit Program Guide.	2.7	
Miller,Lyndsey	19-Nov-08	Perform control testwork over Treasury process.	2.7	
Xystros,Christos M.	19-Nov-08	Review of FY09 planning document.	2.7	
Miller,Lyndsey	19-Nov-08	Clear manager comments and revise Audit Program for the Treasury process.	2.9	
Bonham,Thomas V	19-Nov-08	Revise Test of Design (TOD) and Test of Operating Effectiveness (TOE) memos for Entity Level Controls.	3.9	
Fisher,Robert P.	20-Nov-08	Review Test of Design (TOD) and Test of Operating Effectiveness (TOE) audit impact of findings noted in Internal Audit report regarding database and operating systems with D. Hubley (KPMG- IT Partner).	0.2	

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Name	Date	Description	Hours	Amount
Hubley,David W.	20-Nov-08	Review Test of Design (TOD) and Test of Operating Effectiveness (TOE) audit impact of findings noted in Internal Audit report regarding database and operating systems with R. Fisher (KPMG- IT Partner).	0.2	
Fisher,Robert P.	20-Nov-08	Document results of analysis of Internal Audit report regarding database and operating systems and communicate findings to KPMG audit engagement partner and managers.	0.3	
Humphreys, Susan	20-Nov-08	Prepare the non-full scope integrated audit file using current year audit templates.	0.4	
Humphreys, Susan	20-Nov-08	Prepare Sox portion client assistance package.	0.5	
Humphreys, Susan	20-Nov-08	Conference call with V. Johnson (KPMG) and M. Todary (InterTAN) regarding planning for SOX testing.	0.8	
Johnson, Vernon	20-Nov-08	Conference call with M. Todary (InterTAN) and S. Humphreys (KPMG) regarding SOX work and testing.	0.8	
Fisher,Robert P.	20-Nov-08	Perform IT partner review and analysis on Internal Audit report regarding database and operating systems.	1.0	
Xystros,Christos M.	20-Nov-08	Review Accounting for Cease Use Considerations.	1.0	
Ritter,Jason R	20-Nov-08	Revise Vendor Funding Process Audit Program Guide documentation based on manager's review.	1.1	
Ritter,Jason R	20-Nov-08	Perform senior associate review of vendor funding testwork.	1.5	
Miller,Lyndsey	20-Nov-08	Prepare instructions for sales cut-off procedures.	1.6	
Ritter,Jason R	20-Nov-08	Perform vendor funding process walkthrough, which included documenting inquiry & inspection of controls over the holdback analysis, out-of-period analysis and advertising receivable reconciliation.	2.5	
Miller,Lyndsey	20-Nov-08	Revise Merchandise Payables Audit Program.	2.9	
Miller,Lyndsey	20-Nov-08	Prepare Control Lead sheet for Merchandise Payables process.	3.1	
Ritter,Jason R	20-Nov-08	Perform vendor funding process walkthrough, which included documenting inquiry & inspection of chargeback approval controls.	3.9	
Bruce,Charles D.	21-Nov-08	Review draft of Hong Kong sub going concern disclosures and proposed changes therein.	0.4	
Austin,Ashley Albers	21-Nov-08	Review prior year documents to prepare for walkthroughs of controls within the Lease Process.	0.6	

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Name	Date	Description	Hours	Amount
Jobe V,John T	21-Nov-08	Conference with J. McMahon, J. Jobe, L. Miller, and J. Ritter (all KPMG) to discuss progress of internal control testwork to date and FY09 audit testwork to date, in addition to planning for third quarter review procedures	0.7	
McMahon,John	21-Nov-08	Conference with J. McMahon, J. Jobe, L. Miller, and J. Ritter (all KPMG) to discuss progress of internal control testwork to date and FY09 audit testwork to date, in addition to planning for third quarter review procedures	0.7	
Miller,Lyndsey	21-Nov-08	Conference with J. McMahon, J. Jobe, L. Miller, and J. Ritter (all KPMG) to discuss progress of internal control testwork to date and FY09 audit testwork to date, in addition to planning for third quarter review procedures	0.7	
Ritter,Jason R	21-Nov-08	Conference with J. McMahon, J. Jobe, L. Miller, and J. Ritter (all KPMG) to discuss progress of internal control testwork to date and FY09 audit testwork to date, in addition to planning for third quarter review procedures	0.7	
Humphreys, Susan	21-Nov-08	Prepare the Provided by Client for the SOX work.	1.0	
McMahon,John	21-Nov-08	Perform manager review of schedule of audit procedures to be performed by Internal Audit.	1.0	
Jobe V,John T	21-Nov-08	Conference with K. Bradshaw (Circuit City) to discuss accounting issues.	1.2	
Miller,Lyndsey	21-Nov-08	Draft Vendor Funding walkthrough documentation,	1.4	
Ritter,Jason R	21-Nov-08	Perform substantive audit procedures over 2Q09 vendor funding chargeback sample items.	1.4	
Humphreys, Susan	21-Nov-08	Conference with S. Humphreys (KPMG) to discuss audit approach, review controls matrix, formulate test plan for testing controls, additional procedures relating to store closures, impairment assessments, leases, and going concern.	1.5	
Johnson, Vernon	21-Nov-08	Conference with S. Humphreys (KPMG) to discuss audit approach, review controls matrix, formulate test plan for testing controls, additional procedures relating to store closures, impairment assessments, leases, and going concern.	1.5	
Ritter,Jason R	21-Nov-08	Perform substantive lease testwork.	1.5	
Austin,Ashley Albers	21-Nov-08	Perform and document walkthrough for Sales Process.	2.0	
Humphreys, Susan	21-Nov-08	Identification and evaluation of Key SOX Risks to be tested in the current year audit.	2.0	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	21-Nov-08	Draft Audit Program for the Advertising Process.	2.1	
Jobe V,John T	21-Nov-08	Review Planned Audit Procedures for Self Insurance Reserves.	2.1	
Miller,Lyndsey	21-Nov-08	Clear manager comments on the Vendor Funding walkthrough documentation.	2.1	
Ritter,Jason R	21-Nov-08	Perform substantive testwork over Repair & Maintenance expense.	2.1	
Miller,Lyndsey	21-Nov-08	Perform control testwork over Treasury process.	2.2	
Ritter,Jason R	21-Nov-08	Revise Stock Compensation workpapers based on manager's review.	2.3	
Miller,Lyndsey	21-Nov-08	Prepare documentations and memorandums regarding the third quarter test work.	2.8	
Austin,Ashley Albers	21-Nov-08	Draft Audit Program for the Surplus Process.	3.1	
Humphreys, Susan	24-Nov-08	Conference regarding status of the walkthroughs with M. Todary (InterTAN).	0.2	
Humphreys, Susan	24-Nov-08	Research on Control testing in KPMG Audit Methodology.	0.2	
Humphreys, Susan	24-Nov-08	Conference with A. Stevenson (InterTAN) regarding Accounts Payable SOX testing Provided by Client listing.	0.3	
Ritter,Jason R	24-Nov-08	Discuss management's testing status regarding testing over Rebates & Income Taxes with M. Skrocki (Circuit City).	0.3	
Ritter,Jason R	24-Nov-08	Discuss Repair & Maintenance testwork with J. Mungle in Internal Audit (Circuit City).	0.3	
Humphreys, Susan	24-Nov-08	Selection of sample dates for Inventory controls, provided to A. Stevenson (InterTAN) and revise the Provided by Client listing.	0.4	
Humphreys, Susan	24-Nov-08	Conference regarding the Information Controls that need to be tested during the year end with InterTAN Information Technology.	0.5	
Wai, Mindy	24-Nov-08	Identification and evaluation of IT related procedures planning.	0.5	
Wai, Mindy	24-Nov-08	Prepare Audit Program (Sales Returns) Substantive Testing.	0.5	
Wai, Mindy	24-Nov-08	Prepare Audit Program Inventory for Substantive Testing.	0.5	
Wai, Mindy	24-Nov-08	Review of the Revenue/Accounts Receivable Audit Program and Review of the Inventory/ Cost of Sales Audit Program to determine the audit approach and control tests to be performed.	0.5	

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Name	Date	Description	Hours	Amount
Wai, Mindy	24-Nov-08	Prepare Audit Program (Valuation of AR) Substantive Testing.	0.6	
Ritter,Jason R	24-Nov-08	Perform senior associate review over lease testwork.	0.7	
Wai, Mindy	24-Nov-08	Prepare Audit Program (Revenue & Accounts Receivable) Substantive testing.	0.7	
Humphreys, Susan	24-Nov-08	Conference with the InterTAN IT department regarding the IT systems in place at InterTAN.	1.0	
Wai, Mindy	24-Nov-08	Planning for SOX Testing and discussion with client.	1.0	
Wai, Mindy	24-Nov-08	Prepare the Revenue and Accounts Receivable (AR) audit program for control testing.	1.0	
Wai, Mindy	24-Nov-08	Prepare Audit Program Inventory for Control Testing.	1.0	
Ritter,Jason R	24-Nov-08	Perform senior associate review over Income Tax Audit Program Guide.	1.1	
Austin,Ashley Albers	24-Nov-08	Review Internal Audit Testwork for Fixed Asset Process.	1.2	
Fisher,Robert P.	24-Nov-08	Review and provide comment on IT general controls summary document (planning sections I and II).	1.2	
Humphreys, Susan	24-Nov-08	Prepare the Control matrix.	1.2	
Ritter,Jason R	24-Nov-08	Perform senior associate review over Rebates Audit Program Guide.	1.4	
Humphreys, Susan	24-Nov-08	Year end Planning of Accounts Payable section, SOX control work overall.	1.5	
Wai, Mindy	24-Nov-08	Prepare Sales Audit Program.	1.5	
Brown,Keith J	24-Nov-08	Perform Senior Associate review of IT General Controls documentation.	1.9	
Humphreys, Susan	24-Nov-08	Prepare Accounts Payable, Accruals and Selling, General and Administrative Expenses Audit Programs.	2.0	
Austin,Ashley Albers	24-Nov-08	Continue to draft Audit Program for the Fixed Assets Process.	2.1	
Ritter,Jason R	24-Nov-08	Perform senior associate review over Fixed Assets Audit Program Guide.	2.4	
Ritter,Jason R	24-Nov-08	Perform testwork over interim Repair & Maintenance expense sample.	2.8	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	24-Nov-08	Draft Audit Program for the Fixed Assets Process.	3.9	
Humphreys, Susan	25-Nov-08	Review part of Litigation information received from B. McCartney (InterTAN).	0.1	
Humphreys, Susan	25-Nov-08	Conference regarding internal audit SOX work progress with M. Todary (SOX - internal auditor).	0.2	
Wai, Mindy	25-Nov-08	Draft Entity level Controls Memo Rollforward.	0.2	
Wai, Mindy	25-Nov-08	Review Interim procedures on Entity Level Controls.	0.2	
Humphreys, Susan	25-Nov-08	Prepare the Financial Reporting Audit Program (FRAP).	0.3	
Humphreys, Susan	25-Nov-08	Conference with J. Wyrozub (InterTAN - Leases) regarding information available on leases.	0.3	
Humphreys, Susan	25-Nov-08	Review of Q3 2009 Interoffice instructions received from KPMG Richmond.	0.3	
Monnet,Christopher M	25-Nov-08	Senior review of Sales Commission Control Testwork.	0.4	
Wai, Mindy	25-Nov-08	Prepare Audit program for Cost Of Goods Sold Substantive testing.	0.4	
Wai, Mindy	25-Nov-08	Perform Controls Testing of Sales and Inventory.	0.4	
Humphreys, Susan	25-Nov-08	Review of October 2008 Corporate Package.	0.5	
Monnet,Christopher M	25-Nov-08	Prepare Hard Close Procedures Schedule.	0.5	
Monnet,Christopher M	25-Nov-08	Prepare Q3 Provided by Client listing.	0.5	
Monnet,Christopher M	25-Nov-08	Senior review of Insurance Control Testwork.	0.5	
Monnet,Christopher M	25-Nov-08	Senior review of Expense Payable Control Testwork.	0.5	
Monnet,Christopher M	25-Nov-08	Senior review of Financial Reporting Control Testwork.	0.5	
Wai, Mindy	25-Nov-08	Testing Entity level Controls.	0.5	
Wai, Mindy	25-Nov-08	Conference with M. Todary (InterTAN) on the status of the internal audit Sox working papers	0.5	
Wai, Mindy	25-Nov-08	Control testing planning as part of SOX procedures.	0.5	

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Name	Date	Description	Hours	Amount
Brown,Keith J	25-Nov-08	SOX IT status meeting to discuss the current status of control testing and the current remediation status with D. Hubley (KPMG), J. Zidzik (CCS) - SOX Manager, C. Drain (CCS) - IT Manager, P. Brothers (CCS) - IT Auditor, V. Crawley (CCS) - Audit Director, B. Aylory (CCS) - IT Compliance, S. Fox (CCS) IT Director.	0.6	
Hubley,David W.	25-Nov-08	SOX IT status meeting to discuss the current status of control testing and the current remediation status with K. Brown (KPMG), J. Zidzik (Circuit City Stores) - SOX Manager, C. Drain (Circuit City Stores) - IT Manager, P. Brothers (Circuit City Stores) - IT Auditor, V. Crawley (Circuit City Stores) - Audit Director, B. Aylory (Circuit City Stores) - IT Compliance, S. Fox (Circuit City Stores) IT Director.	0.6	
Brown,Keith J	25-Nov-08	Review various documents regarding the ITGC controls tested by Circuit City Stores Management.	0.7	
Humphreys, Susan	25-Nov-08	Testing of Inventory Controls as part of SOX procedures.	0.8	
Jobe V,John T	25-Nov-08	Review Ethics and Compliance Inquiries.	0.8	
Jobe V,John T	25-Nov-08	Review Accounting for Workmanship Guarantee memo.	0.8	
Jobe V,John T	25-Nov-08	Review Accounting for Picture Promise Memo.	0.8	
Wai, Mindy	25-Nov-08	Prepare Cash Audit Program.	0.8	
Austin,Ashley Albers	25-Nov-08	Draft Audit Program for the Payroll Process.	0.9	
Brown,Keith J	25-Nov-08	Review of prior status revisions and tracking mechanisms regarding progress made on Circuit City Stores FY09 IT audit prior to 11/24/08 in preparation for status meeting.	0.9	
Brown,Keith J	25-Nov-08	Prepare ongoing IT testing schedule for ITGC controls for submission to J. Zidzik (Circuit City Stores) - SOX Manager.	0.9	
Wai, Mindy	25-Nov-08	Draft Memo on Payroll Audit Program.	0.9	
Jobe V,John T	25-Nov-08	Audit Status Conference with C. Monnet (KPMG) to discuss audit, accounting and financial reporting issues resulting from the Chapter 11 filing.	1.1	
Monnet,Christopher M	25-Nov-08	Audit Status Conference with J. Jobe (KPMG) to discuss audit, accounting and financial reporting issues resulting from the Chapter 11 filing.	1.1	
Wai, Mindy	25-Nov-08	Conference with D. Madder (InterTAN) regarding selecting Entity level Controls (ELC) sample.	1.1	

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Name	Date	Description	Hours	Amount
Humphreys, Susan	25-Nov-08	Prepare the Accounts Payable audit program control matrix.	1.2	
Wai, Mindy	25-Nov-08	Prepare Progress control spreadsheet for Control Testing.	1.5	
McMahon, John	25-Nov-08	Review and revise inter-office instructions for the third quarter review procedures of InterTAN Canada.	1.6	
Austin, Ashley Albers	25-Nov-08	Draft Audit Program for the Surplus Process.	1.9	
Austin, Ashley Albers	25-Nov-08	Perform and document walkthrough for Surplus Property.	2.5	
Humphreys, Susan	25-Nov-08	Prepare the Financial Reporting Audit Program (FRAP) and controls.	2.5	
Austin, Ashley Albers	25-Nov-08	Revise Control Lead Sheets for all Processes.	2.7	
Johnson, Vernon	25-Nov-08	Review Instructions from US team regarding the October Corporate pack.	2.7	
Wai, Mindy	26-Nov-08	Conference with D. Madder (InterTAN) regarding Entity Controls.	0.1	
Wai, Mindy	26-Nov-08	Conference call with J. Jones (InterTAN) regarding Controls testing.	0.2	
Wai, Mindy	26-Nov-08	Complete documentation for Entity level Controls.	0.2	
Humphreys, Susan	26-Nov-08	Identification of IT related controls in the revenue audit program that need to be tested Information Risk Management.	0.3	
McMahon, John	26-Nov-08	Conference with C. Powers (Circuit City) regarding breakage rates on the Company's rebate programs.	0.3	
McMahon, John	26-Nov-08	Review planning procedures related to testing the fair value of the Company's pension plan assets as of 2/28/09.	0.3	
Wai, Mindy	26-Nov-08	Follow-up procedures relating to Entity Level Controls	0.3	
Wai, Mindy	26-Nov-08	Prepare Entity level Controls Memo documentation.	0.3	
Wai, Mindy	26-Nov-08	Draft Fixed Assets Audit Program Memo.	0.3	
Ritter, Jason R	26-Nov-08	Perform planning for 3rd Quarter Review.	0.4	
Humphreys, Susan	26-Nov-08	Perform Entity level Control testing as part of year end audit procedures.	0.5	
Wai, Mindy	26-Nov-08	Prepare documentation of Entity level Controls Control E1-5.	0.5	
Wai, Mindy	26-Nov-08	Prepare documentation of Entity level Controls Control E1-1.	0.5	

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Name	Date	Description	Hours	Amount
Wai, Mindy	26-Nov-08	Conference regarding Revenue Controls with M. Todary (InterTAN).	0.5	
Wai, Mindy	26-Nov-08	Research missing support for Entity level Controls Document.	0.5	
Humphreys, Susan	26-Nov-08	Perform work on SOX control testing over inventory.	0.6	
Wai, Mindy	26-Nov-08	Review and document Organizational Charts in planning document.	0.7	
Wai, Mindy	26-Nov-08	Perform control tests over the revenue cycle.	0.8	
Austin,Ashley Albers	26-Nov-08	Continue to perform and document walkthrough for Surplus Property.	0.9	
Humphreys, Susan	26-Nov-08	Prepare Entity Level Control Audit Program and Controls.	1.0	
Wai, Mindy	26-Nov-08	Vouching Entity level Controls to supporting documentation.	1.0	
McMahon,John	26-Nov-08	Review planning procedures related to the FY09 integrated audit.	1.1	
Wai, Mindy	26-Nov-08	Prepare planning and documentation regarding Inventory Controls.	1.1	
Ritter,Jason R	26-Nov-08	Continue to perform substantive audit procedures over 3Q09 vendor funding chargeback sample items.	1.8	
Johnson, Vernon	26-Nov-08	Planning for Q3 review, discussions with management about Q3 scoping, timing and procedures.	2.0	
Austin,Ashley Albers	26-Nov-08	Draft Audit Program for the Surplus Process.	2.7	
Johnson, Vernon	26-Nov-08	Conference with SOX consultant (M. Todary) on SOX testing.	3.4	
Ritter,Jason R	26-Nov-08	Perform substantive audit procedures over 3Q09 vendor funding chargeback sample items.	3.9	
Humphreys, Susan	27-Nov-08	Prepare InterTAN Control Matrix Planning Document to determine the key controls, testing approach and assertions covered by the control tests.	3.0	
Humphreys, Susan	27-Nov-08	Revise Audit Programs environmental climate of the company's market, documentation of the audit approach to be taken over Revenue, Expenses, Accounts Payable, Inventory, Cash, Fixed Assets and Payroll.	3.0	
Wai, Mindy	28-Nov-08	Review documentation provided regarding Inventory Sox Controls.	0.5	
McMahon,John	01-Dec-08	Correspondence regarding impact of IT internal audit report on FY09 integrated audit.	0.1	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	01-Dec-08	Draft correspondence to F. Telegadas (Circuit City) requesting conference to review quarterly litigation documents.	0.1	
McMahon,John	01-Dec-08	Conference with V. Crawley (Circuit City) regarding audit committee conference schedule.	0.2	
McMahon,John	01-Dec-08	Correspondence regarding update on InterTAN third quarter issues.	0.2	
Austin,Ashley Albers	01-Dec-08	Perform control testwork for the Gift Card Process.	0.3	
McMahon,John	01-Dec-08	Conference with C. Xystros (KPMG) regarding accounting for rebates and customer loyalty program.	0.3	
Xystros,Christos M.	01-Dec-08	Conference with J. McMahon (KPMG) regarding accounting for rebates and customer loyalty program.	0.3	
McMahon,John	01-Dec-08	Research to determine whether an in-depth review is required for the FY09 integrated audit.	0.4	
Brown,Keith J	01-Dec-08	Revise the IT General Controls tracker layout and information for IT General Controls #2, 33, 34, 35, 39.	0.5	
Degnan,Daniel J	01-Dec-08	Conference call with G. Ridgeway (Circuit City) to discuss the issues for the third quarter.	0.5	
McMahon,John	01-Dec-08	Conference with C. Kalafatis (Circuit City) regarding the use of Internal Audit for the FY09 Integrated audit.	0.5	
Miller,Lyndsey	01-Dec-08	Conference with J. Garrett (Circuit City) to discuss August and September chargeback's.	0.5	
Austin,Ashley Albers	01-Dec-08	Revise Provided-by-Client (Prepare By Client) List for the third quarter review.	0.6	
McMahon,John	01-Dec-08	Conference with A. Pietrantoni, H. Merten, and M. Daykin (all Circuit City) regarding the impact of the recent employee layoffs on the accounting for the company's pension plans.	0.6	
Austin,Ashley Albers	01-Dec-08	Perform control testwork for the Chase Process.	1.0	
Monnet,Christopher M	01-Dec-08	Prepare and review the Q3 Prepare By Client List.	1.0	
McMahon,John	01-Dec-08	Review planning document with C. Xystros (KPMG).	1.1	
Xystros,Christos M.	01-Dec-08	Review planning document with J. McMahon (KPMG).	1.1	
McMahon,John	01-Dec-08	Review 3Q09 "Prepare-By-Client" listing.	1.3	

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Amount
Monnet,Christopher M	01-Dec-08	Senior review of Financial Reporting Control testwork.	1.5	
Brown,Keith J	01-Dec-08	Perform testing procedures and prepare documentation for IT General Controls #2 and #39.	2.0	
Brown,Keith J	01-Dec-08	Perform Senior Associate review and preparation of documents provided by the client.	2.5	
Xystros,Christos M.	01-Dec-08	Perform partner review of planning document.	2.6	
Austin,Ashley Albers	01-Dec-08	Draft Audit Program for the Financial Reporting Process.	2.7	
Brown,Keith J	01-Dec-08	Perform testing procedures and prepare documentation for IT General Controls #33, 34 and 35.	3.0	
Monnet,Christopher M	01-Dec-08	Perform Senior review of Financial Reporting Audit Program and Walkthrough.	3.0	
Ritter,Jason R	01-Dec-08	Perform testwork over 3Q09 vendor funding chargeback sample items.	3.0	
Ritter,Jason R	01-Dec-08	Revise documentation over 2Q09 vendor funding chargeback sample items based on manager's review.	3.4	
Miller,Lyndsey	01-Dec-08	Continue testing of September Vendor Funding chargeback's.	3.6	
Miller,Lyndsey	01-Dec-08	Perform testing of September Vendor Funding chargeback's.	3.9	
Xystros,Christos M.	02-Dec-08	Continue to perform partner review of memo documenting FY09 approach to testing vendor consideration.	0.1	
McMahon,John	02-Dec-08	Review planned physical inventory count control procedures.	0.2	
Austin,Ashley Albers	02-Dec-08	Prepare the Trade Barter document.	0.3	
McMahon,John	02-Dec-08	Conference with J. Ritter (KPMG) to discuss approach to testing vendor consideration arrangements.	0.4	
Ritter,Jason R	02-Dec-08	Conference with J. McMahon (KPMG) to discuss approach to testing vendor consideration arrangements.	0.4	
Austin,Ashley Albers	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	
Jobe V,John T	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	

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Name	Date	Description	Hours	Amount
Jobe V,John T	02-Dec-08	Review information regarding the Company's Ethics and Compliance Alert line.	0.5	
McKee,John V.	02-Dec-08	Concurring partner review of planning document.	0.5	
McMahon,John	02-Dec-08	Conference with C. Elliott (Circuit City) regarding planned procedures over vendor consideration arrangements.	0.5	
McMahon,John	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	
Miller,Lyndsey	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	
Monnet,Christopher M	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	
Monnet,Christopher M	02-Dec-08	Review Client Search for Q3 Unrecorded Liabilities.	0.5	
Ritter,Jason R	02-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.5	
Ritter,Jason R	02-Dec-08	Prepare for conference with C. Elliott (Circuit City) to discuss procedures for testing vendor funding.	0.5	
Miller,Lyndsey	02-Dec-08	Conference with J. Garrett (Circuit City) to discuss October chargeback's.	0.7	
Ritter,Jason R	02-Dec-08	Draft the key objectives from the conference with C. Elliott (Circuit City) regarding planned procedures for testing vendor funding.	0.7	
Bruce,Charles D.	02-Dec-08	Review document regarding agreement for store closings and related accounting impacts.	0.8	
Brown,Keith J	02-Dec-08	Perform testing procedures and prepare documentation for IT General Controls #33.	1.0	
Brown,Keith J	02-Dec-08	Revise the IT General Controls tracker layout and information for IT General Controls #3, 30, 31, 33, 36, 38, 40, 43 and 45.	1.0	

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Name	Date	Description	Hours	Amount
Jobe V,John T	02-Dec-08	Conference with J. McMahon regarding planning for 3Q09 integrated audit interim review.	1.0	
McMahon,John	02-Dec-08	Conference with J. Jobe (KPMG) regarding planning for 3Q09 integrated audit interim review.	1.0	
Jobe V,John T	02-Dec-08	Review planning documentation for KPMG Journal entry analysis.	1.2	
McMahon,John	02-Dec-08	Conference with C. Elliott (Circuit City) and J. Ritter (KPMG) regarding planned procedures for testing vendor funding.	1.3	
Ritter,Jason R	02-Dec-08	Conference with C. Elliott (Circuit City) and J. McMahon (KPMG) regarding planned procedures for testing vendor funding.	1.3	
Ritter,Jason R	02-Dec-08	Draft lease process walkthrough process including inquiry and inspection procedures performed over controls.	1.4	
Ritter,Jason R	02-Dec-08	Review advertising accounting receivable rollforward and determine FY09 audit procedures over the account.	1.4	
Monnet,Christopher M	02-Dec-08	Perform Physical Inventory results reconciliation procedures.	1.6	
Austin,Ashley Albers	02-Dec-08	Perform walkthrough of Advertising Process with F. Gilday and R. Mitchell (both Circuit City) and document controls.	1.8	
Jobe V,John T	02-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss quarterly issues.	1.9	
Monnet,Christopher M	02-Dec-08	Prepare FY 09 Journal Entry Testwork for KPMG Forensics.	2.4	
Brown,Keith J	02-Dec-08	Review and address comments from Partner/Managers on IT General Controls Summary document	2.5	
Polisner,Dennis M.	02-Dec-08	Perform review of the actuarial valuation report for the Retirement Plan.	2.5	
Ritter,Jason R	02-Dec-08	Clear manager review comments on 2Q09 vendor funding chargeback sample items.	2.8	
Austin,Ashley Albers	02-Dec-08	Draft Audit Program for the Advertising Process.	2.9	
Monnet,Christopher M	02-Dec-08	Senior review of Financial Reporting Control Testwork.	3.0	
Miller,Lyndsey	02-Dec-08	Perform testing of October Vendor Funding chargeback's.	3.4	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	02-Dec-08	Draft Audit Program for the Financial Reporting Process.	3.5	
Brown,Keith J	02-Dec-08	Perform testing procedures and draft documentation regarding IT General Controls #3, 36 and 40.	3.5	
Miller,Lyndsey	02-Dec-08	Continue testing of October Vendor Funding chargeback's.	3.9	
Xystros,Christos M.	02-Dec-08	Perform partner review of memo documenting FY09 approach to testing vendor consideration.	3.9	
McMahon,John	03-Dec-08	Conference with J. Zidzig (Circuit City) regarding physical inventory controls.	0.1	
Jobe V,John T	03-Dec-08	Review information regarding the Company's Ethics and Compliance Alert line.	0.2	
Ritter,Jason R	03-Dec-08	Review several vendor funding chargeback's which were part of our 3Q sample.	0.3	
Jobe V,John T	03-Dec-08	Conference with A. Pietrantoni (Circuit City) regarding quarterly issues.	0.4	
Jobe V,John T	03-Dec-08	Review planning documentation for KPMG Journal entry analysis.	0.5	
McKee,John V.	03-Dec-08	Concurring partner review of planning document.	0.5	
Austin,Ashley Albers	03-Dec-08	Draft Audit Program for the Expense Payable Process.	0.8	
Brown,Keith J	03-Dec-08	Conference with J. Zidzig (Circuit City) to discuss the impact of the reduction in force on testing of access controls.	1.0	
Brown,Keith J	03-Dec-08	Revise the IT General Controls tracker layout and information for IT General Controls #3, 30, 31, 33, 36, 38, 40, 43 and 45.	1.0	
Ritter,Jason R	03-Dec-08	Perform senior associate review of stock compensation Audit Program Guide.	1.0	
Monnet,Christopher M	03-Dec-08	Perform Senior review of Financial Reporting Audit Program.	1.5	
Monnet,Christopher M	03-Dec-08	Review the FY 09 Journal Entry Testwork for KPMG Forensics.	1.6	
Miller,Lyndsey	03-Dec-08	Reconcile sampling documentation for October and Voided Chargeback's selected for testing.	1.7	
Ritter,Jason R	03-Dec-08	Review documentation over price protection testwork, which was performed by Internal Audit.	1.7	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	03-Dec-08	Perform control testwork for the Financial Reporting Process.	1.8	
Ritter,Jason R	03-Dec-08	Draft lease walkthrough process including inquiry and inspection procedures performed over controls.	1.8	
Monnet,Christopher M	03-Dec-08	Perform Physical Inventory results reconciliation procedures.	1.9	
Austin,Ashley Albers	03-Dec-08	Revise Audit Program for Financial Reporting Process based on senior's review notes.	2.5	
Brown,Keith J	03-Dec-08	Perform testing procedures and draft documentation regarding IT General Controls #30, 31, 38, 43, and 45.	2.5	
Monnet,Christopher M	03-Dec-08	Perform Senior review of Payroll Audit Program, Walkthrough process and Control Testwork.	3.0	
Ritter,Jason R	03-Dec-08	Clear manager review comments on vendor funding chargeback sample items.	3.4	
Brown,Keith J	03-Dec-08	Perform testing procedures and draft documentation regarding IT General Controls #30, 31, 38, 43 and 45.	3.5	
Austin,Ashley Albers	03-Dec-08	Continue to revise Audit Program for Financial Reporting Process based on senior's review notes.	3.7	
Miller,Lyndsey	03-Dec-08	Perform testing of October Vendor Funding chargeback's.	3.9	
Miller,Lyndsey	03-Dec-08	Select August, September and October voided chargeback's for testing using Monetary Unit Sampling program.	3.9	
McMahon,John	04-Dec-08	Review SEC filed document.	0.1	
McMahon,John	04-Dec-08	Conference with C. Powers (Circuit City) regarding accounting for rebates.	0.2	
Jobe V,John T	04-Dec-08	Conference with C. Kalafatis and B. Kassebaum (both Circuit City) and J. McMahon and J. Ritter (both KPMG) regarding internal audit's role assisting KPMG with the FY09 integrated audit.	0.3	
McMahon,John	04-Dec-08	Conference with C. Kalafatis and B. Kassebaum (both Circuit City) and J. Jobe and J. Ritter (both KPMG) regarding internal audit's role assisting KPMG with the FY09 integrated audit.	0.3	
Ritter,Jason R	04-Dec-08	Conference with C. Kalafatis and B. Kassebaum (both Circuit City) and J. Jobe and McMahon (both KPMG) regarding internal audit's role assisting KPMG with the FY09 integrated audit.	0.3	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	04-Dec-08	Perform and document walkthrough with S. Snelson (Circuit City) for controls within the Leases Process.	0.4	
Austin,Ashley Albers	04-Dec-08	Perform and document walkthrough with S. Snelson (Circuit City) regarding controls within the Surplus Process.	0.4	
Jobe V,John T	04-Dec-08	Research FAS 146 accrual accounting for stores closures.	0.6	
McMahon,John	04-Dec-08	Review planned procedures for testing vendor consideration.	0.6	
Austin,Ashley Albers	04-Dec-08	Perform control testwork for the Insurance Process.	0.7	
Miller,Lyndsey	04-Dec-08	Continue to perform testing over voided chargeback's.	0.8	
Ritter,Jason R	04-Dec-08	Draft results of price protection testwork, which was performed by Circuit City's Internal Audit.	0.8	
Ritter,Jason R	04-Dec-08	Prepare for conference with internal audit to discuss their role in the FY09 integrated audit.	0.8	
Jobe V,John T	04-Dec-08	Audit status conference with J. McMahon and S. Vadlamani (both KPMG) to discuss status of quarterly testwork.	0.9	
Jobe V,John T	04-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss quarterly Accounting Issues.	0.9	
McMahon,John	04-Dec-08	Audit status conference with J. Jobe and S. Vadlamani (both KPMG) to discuss status of quarterly testwork.	0.9	
Ritter,Jason R	04-Dec-08	Perform senior associate review over management's income tax narrative.	0.9	
Vadlamani,Sudha S	04-Dec-08	Audit status conference with J. McMahon and J. Jobe (both KPMG) to discuss status of quarterly testwork.	0.9	
Jobe V,John T	04-Dec-08	Conference with K. Bradshaw and D. Scranton (both Circuit City) to discuss quarterly issues.	1.0	
McMahon,John	04-Dec-08	Research inventory valuation issues previously discussed with B. Fose (Circuit City).	1.0	
Miller,Lyndsey	04-Dec-08	Perform control testwork over sales process.	1.0	
Ritter,Jason R	04-Dec-08	Perform risk assessment analysis related to vendor funding process.	1.2	
McMahon,John	04-Dec-08	Conference with B. Fose (Circuit City) regarding inventory valuation issues and subsequent follow up conversation.	1.3	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	04-Dec-08	Perform senior associate review over management's rebates narrative.	1.3	
Austin,Ashley Albers	04-Dec-08	Draft Audit Program for the Insurance Process.	1.5	
Brown,Keith J	04-Dec-08	Conference with J. Zidzig (Circuit City) to discuss Management's roll-forward plan for IT General Controls.	1.5	
Ritter,Jason R	04-Dec-08	Perform senior associate review of lease walkthrough.	1.5	
Austin,Ashley Albers	04-Dec-08	Draft Audit Program for the Leases Process.	2.1	
Ritter,Jason R	04-Dec-08	Perform senior associate review of advertising walkthrough.	2.2	
Austin,Ashley Albers	04-Dec-08	Draft Audit Program for the Surplus Process.	2.4	
Brown,Keith J	04-Dec-08	Conference with J. Zidzig and P. Brothers (both Circuit City) to prepare a tracking document for KPMG's roll-forward needs from Circuit City.	3.0	
Brown,Keith J	04-Dec-08	Revise IT General Controls control documentation with changed roll-forward language for IT General Controls #3, 30, 31, 36, and 38.	3.5	
Miller,Lyndsey	04-Dec-08	Continue to perform testing over voided chargeback's.	3.9	
Miller,Lyndsey	04-Dec-08	Perform testing of Voided chargeback's.	3.9	
Brown,Keith J	05-Dec-08	Draft HR listings needed to perform tests of IT General Controls access controls	0.3	
Austin,Ashley Albers	05-Dec-08	Perform control testwork for the Expense Payable Process.	0.4	
Bruce,Charles D.	05-Dec-08	Review memo regarding accounting for store lease rejections and related creditor claims.	0.5	
Jobe V,John T	05-Dec-08	Review Circuit City Provided-by-Client list to determine that documentation will be received.	0.5	
Miller,Lyndsey	05-Dec-08	Review revised Provided-by-Client List to determine the impact of revised timeframes provided by client on third quarter interim review procedures.	0.5	
Ritter,Jason R	05-Dec-08	Review 3Q09 prepared-by-client (PBC) list.	0.5	
Austin,Ashley Albers	05-Dec-08	Draft Audit Program for the Financial Reporting Process.	0.6	
Austin,Ashley Albers	05-Dec-08	Draft Audit Program for the Chase Process.	0.7	

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Name	Date	Description	Hours	Amount
Brown,Keith J	05-Dec-08	Conference with D. Romans (Circuit City) to discuss HR listings needed to perform tests of IT General Controls access controls	0.7	
Bruce,Charles D.	05-Dec-08	Review document regarding accounting for deferred financing costs related to Debtor-In-Possession financing	0.7	
Ritter,Jason R	05-Dec-08	Perform senior associate review over management's income tax narrative.	0.7	
Austin,Ashley Albers	05-Dec-08	Draft Audit Program for the Insurance Process.	0.8	
Monnet,Christopher M	05-Dec-08	Review revised Provided-by-Client 3Q Prepare By Client Listing.	0.8	
Monnet,Christopher M	05-Dec-08	Perform Senior review of Payroll Audit Program.	0.9	
Brown,Keith J	05-Dec-08	Conference with J. Zidzig (Circuit City) to discuss HR listings used in Management's interim testwork.	1.0	
Brown,Keith J	05-Dec-08	Review HR listings included in Management's documents to determine information needed for independent testwork.	1.0	
Xystros,Christos M.	05-Dec-08	Perform partner review of planned approach to testing inventory valuation for 3Q09.	1.0	
Xystros,Christos M.	05-Dec-08	Review timing of the 3rd quarter review documents from the client	1.0	
McMahon,John	05-Dec-08	Review Prepare by Client listing, and correspondence with audit team members.	1.1	
Brown,Keith J	05-Dec-08	Conference with P. Brothers (Circuit City) to discuss electronic support for IT General Controls not included in Management's documentation for AS-400 environment.	1.5	
Austin,Ashley Albers	05-Dec-08	Perform control testwork for the Chase Process.	1.7	
Monnet,Christopher M	05-Dec-08	Review Client Search for Unrecorded Liabilities Memo.	1.7	
Monnet,Christopher M	05-Dec-08	Perform Senior review of Financial Reporting Control Testwork.	1.9	
Miller,Lyndsey	05-Dec-08	Perform control testwork over sales process.	2.0	
Miller,Lyndsey	05-Dec-08	Reconcile sampling documentation for additional chargeback sample selected.	2.1	
Austin,Ashley Albers	05-Dec-08	Revise documentation of Sales Process walkthrough.	2.6	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	05-Dec-08	Prepare Inventory Audit Program which outlines planned audit procedures for the year end integrated audit.	2.7	
Ritter,Jason R	05-Dec-08	Perform planning for 3Q review procedures.	3.3	
Brown,Keith J	05-Dec-08	Revise IT General Controls control documentation with changed roll-forward language for IT General Controls #2, 33, 34, 35, 39, 40, 43, and 45.	3.5	
Ritter,Jason R	05-Dec-08	Select additional vendor funding chargeback sample.	3.5	
Miller,Lyndsey	05-Dec-08	Select additional sample of chargeback's for 2Q09 and 3Q09 using Monetary Unit Sampling program.	3.9	
Humphreys, Susan	08-Dec-08	Correspond to B. McCartney (InterTAN) regarding the status of Q3.	0.2	
Humphreys, Susan	08-Dec-08	Correspond to S. Smith (InterTAN- corporate finance) regarding the trial balance.	0.2	
Miller,Lyndsey	08-Dec-08	Review prior quarter Chase testwork.	0.3	
McMahon,John	08-Dec-08	Review article on gift card escheatment.	0.4	
Miller,Lyndsey	08-Dec-08	Review prior quarter gift card testwork.	0.4	
Monnet,Christopher M	08-Dec-08	Perform Senior review of Financial Reporting Audit Program.	0.4	
Monnet,Christopher M	08-Dec-08	Prepare Q3 Review documentation.	0.4	
Bonham,Thomas V	08-Dec-08	Clear manager review notes on Fixed Assets Test of Operating Effectiveness (TOE's).	0.5	
Humphreys, Susan	08-Dec-08	Document questions relating the revisions in asset balances for Q3 in preparation for the client conferences.	0.5	
Miller,Lyndsey	08-Dec-08	Revise 3Q Treasury investment document.	0.5	
Monnet,Christopher M	08-Dec-08	Perform Senior review of Payroll Walkthrough.	0.5	
Humphreys, Susan	08-Dec-08	Document questions relating the revisions in income statement balance fluctuations for Q3 in preparation for the client conferences.	0.8	
Humphreys, Susan	08-Dec-08	Document questions relating the revisions in liabilities balances for Q3 in preparation for the client conferences.	0.8	

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Name	Date	Description	Hours	Amount
Jobe V,John T	08-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.8	
McMahon,John	08-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.8	
Miller,Lyndsey	08-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.8	
Monnet,Christopher M	08-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.8	
Ritter,Jason R	08-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.8	
Bruce,Charles D.	08-Dec-08	Review document regarding accounting for barter transaction for inventory and advertising.	0.9	
Brown,Keith J	08-Dec-08	Conference with J. Zidzig (Circuit City) to discuss scoping of "Viper" server in IT General Controls environment.	1.0	
Brown,Keith J	08-Dec-08	Review HR listings provided by Hewitt (HR) with D. Romans (Circuit City) - Internal Audit and re-submitted request for revised listings.	1.0	
Brown,Keith J	08-Dec-08	Revise IT General Controls testing calendar and schedule based on progress achieved to date.	1.0	
Monnet,Christopher M	08-Dec-08	Review Client Search for Unrecorded Liabilities Memo.	1.0	
Xystros,Christos M.	08-Dec-08	Perform partner review of planned approach to testing inventory valuation for 3Q09.	1.0	
Xystros,Christos M.	08-Dec-08	Review Picture Promise Memo for revenue recognition accounting.	1.0	
Bonham,Thomas V	08-Dec-08	Review Professional Practice Letters (PPL's) to include in KPMG reference documents.	1.2	
Jobe V,John T	08-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss quarterly issues.	1.2	
Ritter,Jason R	08-Dec-08	Prepare for review of management's 3Q litigation documents.	1.2	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	08-Dec-08	Review 3Q Board Meeting documentation.	1.3	
Austin,Ashley Albers	08-Dec-08	Draft Audit Program for the Leases Process.	1.4	
Jobe V,John T	08-Dec-08	Review Picture Promise Memo for revenue recognition accounting.	1.4	
Brown,Keith J	08-Dec-08	Research and revise the Application Scope listing and IT Technical Summary document from prior year.	1.5	
Humphreys, Susan	08-Dec-08	Review the Corporate Package prepared by InterTAN for the quarter ended November 30, 2008.	1.5	
Ritter,Jason R	08-Dec-08	Perform senior associate review of surplus walkthrough.	1.7	
Austin,Ashley Albers	08-Dec-08	Perform control testwork for the Chase Process.	1.8	
Austin,Ashley Albers	08-Dec-08	Revise income statement analytical document for third quarter review.	1.8	
Austin,Ashley Albers	08-Dec-08	Draft Audit Program for the Surplus Process.	1.9	
Ritter,Jason R	08-Dec-08	Perform senior associate review of lease control testwork.	1.9	
Hubley,David W.	08-Dec-08	Perform manager review of application controls for the financial statement audit and the audit of internal controls over financial reporting.	2.0	
Ritter,Jason R	08-Dec-08	Perform senior associate review of fixed asset control testwork.	2.0	
Austin,Ashley Albers	08-Dec-08	Draft Audit Program for the Financial Reporting Process.	2.1	
Humphreys, Susan	08-Dec-08	Draft the Q3 analytical procedures to be performed during the third quarter.	2.2	
Monnet,Christopher M	08-Dec-08	Prepare Inventory Audit Program which outlines planned audit procedures for the year end integrated audit.	2.2	
Bonham,Thomas V	08-Dec-08	Prepare third quarter review documents based on KPMG checklists and other documentation	2.3	
Monnet,Christopher M	08-Dec-08	Draft the Inventory Walkthrough process.	2.4	
Bonham,Thomas V	08-Dec-08	Continue revising Payroll Audit Program Guide (APG) and perform Test of Operating Effectiveness (TOE).	2.6	

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Name	Date	Description	Hours	Amount
Miller,Lyndsey	08-Dec-08	Perform control testwork over sales process.	3.0	
Miller,Lyndsey	08-Dec-08	Reconcile sampling documentation for additional chargeback sample selected.	3.0	
Brown,Keith J	08-Dec-08	Prepare and review management's supporting documentation for IT General Controls included in re-performance and reliance procedures.	3.5	
Bonham,Thomas V	08-Dec-08	Revise Payroll Audit Program Guide (APG) and perform Test of Operating Effectiveness (TOE).	3.9	
Ritter,Jason R	09-Dec-08	Conference with J. Garrett (Circuit City) regarding must-spend markdown accounting.	0.3	
Ritter,Jason R	09-Dec-08	Revise audit status by process spreadsheet.	0.3	
Fisher,Robert P.	09-Dec-08	Review and provide feedback on Circuit City's proposed Production Access Control policy designed to remediate existing deficiencies in IT controls.	0.4	
Hubley,David W.	09-Dec-08	Review the Production Access Control Procedure prepared by Circuit City to remediate prior year deficiencies which related to the IT significant deficiency.	0.4	
McMahon,John	09-Dec-08	Draft reconsideration of audit materiality for FY09.	0.4	
Brown,Keith J	09-Dec-08	Conference with L. Miller (KPMG) to discuss IT applications sales walkthrough procedures.	0.5	
Humphreys, Susan	09-Dec-08	Conference with B. McCartney (InterTAN) on the variances and fluctuations in the income statement in comparison to 9 months in prior year.	0.5	
Humphreys, Susan	09-Dec-08	Review of the Sales Margin mix report.	0.5	
Jobe V,John T	09-Dec-08	Review FAS 144 store impairment questions.	0.5	
Miller,Lyndsey	09-Dec-08	Conference with K. Brown (KPMG) to discuss IT applications sales walkthrough procedures.	0.5	
Miller,Lyndsey	09-Dec-08	Review documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	0.5	
Miller,Lyndsey	09-Dec-08	Revise SOX summary spreadsheet for progress made with regards to control testwork in Merchandise Payables, Sales and Treasury processes.	0.5	

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Name	Date	Description	Hours	Amount
Brown,Keith J	09-Dec-08	Conference with D. Hubley (KPMG), J. Zidzig, S. Demott, V. Crawley (all Circuit City) to discuss remediation efforts being performed by Circuit City to address the IT issues.	0.6	
Hubley,David W.	09-Dec-08	Conference with K. Brown (KPMG), J. Zidzig, S. Demott, V. Crawley (all Circuit City) to discuss remediation efforts being performed by Circuit City to address the IT issues.	0.6	
Bonham,Thomas V	09-Dec-08	Revise Surplus current year documents by adding testwork and samples.	0.7	
Jobe V,John T	09-Dec-08	Conference with D. Scranton (Circuit City) to discuss status of asset management work.	0.7	
Austin,Ashley Albers	09-Dec-08	Continue to conduct search for unrecorded liabilities testwork.	0.8	
Humphreys, Susan	09-Dec-08	Conference with B. McCartney (InterTAN) on the variances and fluctuations in the income statement in comparison to 3 months in prior year.	0.8	
Jobe V,John T	09-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss quarterly issues.	0.8	
McMahon,John	09-Dec-08	Review summary document on board conference.	0.8	
McMahon,John	09-Dec-08	Review third quarter review procedures.	0.8	
Monnet,Christopher M	09-Dec-08	Prepare Board Meeting summary document.	0.8	
Monnet,Christopher M	09-Dec-08	Review documents filed with the US bankruptcy court relating to the liquidation agreement to determine the impact on third quarter interim review and year end audit procedures.	0.8	
Bonham,Thomas V	09-Dec-08	Review 1st and 2nd quarter documents to prepare for 3rd quarter review.	1.0	
Brown,Keith J	09-Dec-08	SOX IT status conference with D. Hubley (KPMG), J. Zidzik (Circuit City - SOX Manager), C. Drain (Circuit City - IT Manager), S. Demott (Circuit City - IT Director), P. Brothers (Circuit City - IT Auditor), V. Crawley (Circuit City - Audit Director), B. Aylor (Circuit City - IT Compliance), S. Thorne (Circuit City - IT Director) to discuss the current status of control testing and the current remediation status.	1.0	

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Name	Date	Description	Hours	Amount
Hubley,David W.	09-Dec-08	SOX IT status conference with K. Brown (KPMG), J. Zidzik (Circuitry City - SOX Manager), C. Drain (Circuitry City - IT Manager), S. Demott (Circuitry City - IT Director), P. Brothers (Circuitry City - IT Auditor), V. Crawley (Circuitry City - Audit Director), B. Aylor (Circuitry City - IT Compliance), S. Thorne (Circuitry City - IT Director) to discuss the current status of control testing and the current remediation status.	1.0	
Miller,Lyndsey	09-Dec-08	Review IT application controls within the sales walkthrough.	1.0	
Austin,Ashley Albers	09-Dec-08	Conference with S. Snelson (Circuit City) concerning walkthrough of controls within Surplus Process.	1.1	
Bonham,Thomas V	09-Dec-08	Prepare third quarter review documents with KPMG checklists and other documentation.	1.1	
Jobe V,John T	09-Dec-08	Conference with A. Pietrantoni and H. Merten (both Circuit City) regarding accounting issues related to benefits.	1.1	
Monnet,Christopher M	09-Dec-08	Revise Control Testwork Status Spreadsheet.	1.1	
Ritter,Jason R	09-Dec-08	Perform senior associate review over surplus walkthrough.	1.1	
Austin,Ashley Albers	09-Dec-08	Draft Audit Program for the Chase Process.	1.2	
Brown,Keith J	09-Dec-08	Review remediation P.A.C. document prepared by S. Demott (Circuit City) - IT Director.	1.5	
Humphreys, Susan	09-Dec-08	Conference with B. McCartney (InterTAN) regarding the variances and fluctuations in the balance sheet.	1.5	
Johnson, Vernon	09-Dec-08	Review Q3 Reporting completion package and other Q3 related items.	1.5	
Bonham,Thomas V	09-Dec-08	Draft Rollforward 3Q09 Completion Document	1.7	
Miller,Lyndsey	09-Dec-08	Draft document for voided vendor funding chargeback's.	1.7	
Humphreys, Susan	09-Dec-08	Draft the analytical analysis on the assets in comparison to prior quarter.	1.8	
Miller,Lyndsey	09-Dec-08	Prepare documentation for testing of system generated reports in the sales process.	1.8	
Monnet,Christopher M	09-Dec-08	Draft Inventory Substantive Procedures in the Audit Program.	1.8	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	09-Dec-08	Perform Test work over client's Search for Unrecorded Liabilities.	1.8	
McMahon,John	09-Dec-08	Review planning document for the Chase process.	1.9	
Bonham,Thomas V	09-Dec-08	Revise the Test of Operating Effectiveness (TOE) document for the giftcard process and entity level controls.	2.0	
Brown,Keith J	09-Dec-08	Review Sales walkthrough documentation provided by Audit team in preparation of sales walkthrough.	2.0	
Jobe V,John T	09-Dec-08	Conference with C. Xystros (KPMG) to review Severance accounting considerations for Circuit City.	2.0	
Miller,Lyndsey	09-Dec-08	Select samples for testing system generated reports within the sales process.	2.0	
Xystros,Christos M.	09-Dec-08	Conference with J. Jobe (KPMG) to review Severance accounting considerations for Circuit City.	2.0	
Ritter,Jason R	09-Dec-08	Perform senior associate review of 3Q09 vendor funding chargeback sample items.	2.2	
Austin,Ashley Albers	09-Dec-08	Revise income statement analytical document for third quarter review.	2.3	
Brown,Keith J	09-Dec-08	Draft Status revisions from KPMG IT for SOX IT Status Meeting	2.4	
Bonham,Thomas V	09-Dec-08	Clear manager review notes on Fixed Assets Test of Operating Effectiveness (TOE's), Lease Test of Operating Effectiveness (TOE's), and Surplus Test of Operating Effectiveness (TOE's).	2.5	
Humphreys, Susan	09-Dec-08	Draft the analytical analysis on the liabilities in comparison to prior quarter and prior year period ended November 30, 2007.	2.7	
Monnet,Christopher M	09-Dec-08	Prepare 3Q Management Representation Letter.	2.7	
Ritter,Jason R	09-Dec-08	Review of management's 3Q09 litigation documents.	3.5	
Austin,Ashley Albers	09-Dec-08	Conduct search for unrecorded liabilities testwork.	3.9	
Humphreys, Susan	10-Dec-08	Draft the disclosure document relating to Q3 review findings.	0.1	
Humphreys, Susan	10-Dec-08	Draft the planning document relating to Q3 review procedures.	0.1	
Ritter,Jason R	10-Dec-08	Conference with M. Daykin (Circuit City) to obtain 3Q09 stock compensation documentation.	0.1	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	10-Dec-08	Correspondence with K. Lafon (Circuit City) regarding timing of 3Q09 fixed asset Provided-by-Client items.	0.2	
Humphreys, Susan	10-Dec-08	Correspondence with S. Gordon (M. Wong's assistant - InterTAN) regarding new significant legal contracts InterTAN entered in Q3 2009.	0.3	
Humphreys, Susan	10-Dec-08	Review of the New contract listing.	0.3	
Humphreys, Susan	10-Dec-08	Review of the Sales Margin mix report.	0.3	
McMahon,John	10-Dec-08	Prepare for conference regarding foreign tax revisions.	0.3	
Ritter,Jason R	10-Dec-08	Conference with M. Garcia-Little (Circuit City) to discuss timing of 3Q09 lease Provided-by-Client items.	0.3	
Ritter,Jason R	10-Dec-08	Review 3Q09 prepared-by-client (PBC) list for outstanding items.	0.3	
Bibb Jr.,David Lawrence	10-Dec-08	Conference with J. McMahon, C. Xystros, P. Croston and D. Degnan (all KPMG) regarding implications of most likely sale scenario for InterTAN Canada.	0.4	
Croston,Paul William	10-Dec-08	Conference with J. McMahon, C. Xystros, D. Bibb and D. Degnan (all KPMG) regarding implications of most likely sale scenario for InterTAN Canada.	0.4	
Degnan,Daniel J	10-Dec-08	Conference with P. Croston, C. Xystros, D. Bibb and J. McMahon regarding implications of most likely sale scenario for InterTAN Canada.	0.4	
Humphreys, Susan	10-Dec-08	Conference with M. Wong (InterTAN internal legal counsel) regarding the litigation in Q3 2009.	0.4	
Humphreys, Susan	10-Dec-08	Prepare the management representation letter for the third quarter.	0.4	
McMahon,John	10-Dec-08	Conference with J. Ritter (KPMG) regarding third quarter review status.	0.4	
McMahon,John	10-Dec-08	Conference with P. Croston, C. Xystros, D. Bibb and D. Degnan (all KPMG) regarding implications of most likely sale scenario for InterTAN Canada.	0.4	
Ritter,Jason R	10-Dec-08	Conference with J. McMahon (KPMG) regarding third quarter review status.	0.4	
Ritter,Jason R	10-Dec-08	Review management's 11/30/08 Lease Grand Opening Schedule.	0.4	

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Name	Date	Description	Hours	Amount
Xystros,Christos M.	10-Dec-08	Conference with P. Croston, J. McMahon, D. Bibb and D. Degnan (all KPMG) regarding implications of most likely sale scenario for InterTAN Canada.	0.4	
Bonham,Thomas V	10-Dec-08	Revise control leadsheet and Audit Program Guide (APG) references to reflect the correct notation.	0.5	
Brown,Keith J	10-Dec-08	Conference with V. Crawley, Audit Director (Circuit City) to discuss the contents of Internal Audit's Report on Database Management Systems and Operating Systems risks.	0.5	
Humphreys, Susan	10-Dec-08	Draft the threats to independence and safeguards for the third quarter.	0.5	
Jobe V,John T	10-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss long lived asset impairment issues.	0.5	
Jobe V,John T	10-Dec-08	Review Severance Reconcilement and related accounting.	0.5	
McMahon,John	10-Dec-08	Conference with C. Xystros (KPMG) regarding third quarter review status.	0.5	
McMahon,John	10-Dec-08	Conference with H. Merton (Circuit City) to review Prepare by Client listing and discuss the timing of receipt of certain items.	0.5	
Xystros,Christos M.	10-Dec-08	Conference with J. McMahon (KPMG) regarding third quarter review status.	0.5	
Humphreys, Susan	10-Dec-08	Draft the analytical analysis on the revisions in sales in comparison to prior year to date.	0.6	
Humphreys, Susan	10-Dec-08	Reconcile the trial balance (Corporate Pack) for purposes of Q3 analytics.	0.6	
McMahon,John	10-Dec-08	Review internal controls summary status spreadsheet.	0.7	
Monnet,Christopher M	10-Dec-08	Perform Senior review of Expense Payable Control testwork.	0.7	
Bonham,Thomas V	10-Dec-08	Conference with J. Ritter (KPMG) to discuss accounting for stock compensation.	0.8	
Degnan,Daniel J	10-Dec-08	Conference call with G. Ridgeway (Circuit City) to discuss the InterTAN sale and questions regarding Northern National Insurance Limited (NNIL).	0.8	
Humphreys, Susan	10-Dec-08	Draft the analytical analysis on the revisions in sales in comparison to prior year Q3.	0.8	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	10-Dec-08	Perform Inventory Control Testwork.	0.8	
Ritter,Jason R	10-Dec-08	Conference with T. Bonham (KPMG) to discuss accounting for stock compensation.	0.8	
Johnson, Vernon	10-Dec-08	Review Q3 Reporting completion package and other Q3 related items.	0.9	
McMahon,John	10-Dec-08	Prepare agenda for status conference with Financial Reporting regarding third quarter and bankruptcy issues.	0.9	
Miller,Lyndsey	10-Dec-08	Draft document for 3Q09 forfeiture rate revisions.	1.0	
Miller,Lyndsey	10-Dec-08	Review employee severance agreements for 3Q09.	1.0	
Ritter,Jason R	10-Dec-08	Document 3Q09 litigation review.	1.0	
Humphreys, Susan	10-Dec-08	Draft the analytical analysis on the revisions in the income statement in comparison to prior year third quarter.	1.1	
Jobe V,John T	10-Dec-08	Review status of quarterly issues with K. Bradshaw (Circuit City).	1.1	
Monnet,Christopher M	10-Dec-08	Draft Inventory Audit Program.	1.1	
Xystros,Christos M.	10-Dec-08	Review Severance plan and review of related accounting literature.	1.1	
Monnet,Christopher M	10-Dec-08	Perform Senior review of Search for Unrecorded Liabilities Testwork.	1.2	
Humphreys, Susan	10-Dec-08	Draft the analytical analysis on the revisions in the income statement in comparison to prior year to date	1.4	
Ritter,Jason R	10-Dec-08	Perform testwork over 3Q09 stock compensation expense.	1.4	
Bonham,Thomas V	10-Dec-08	Perform Stock Compensation quarter testwork.	1.5	
Monnet,Christopher M	10-Dec-08	Completion of Search for Unrecorded Liabilities Testwork.	1.6	
Austin,Ashley Albers	10-Dec-08	Perform control testwork for the Inventory Process.	1.7	
Brown,Keith J	10-Dec-08	Review the Internal Audit Report on Database Management and Operating Systems risks identified for Circuit City in 2008.	2.0	
Hubley,David W.	10-Dec-08	Document details of each deficiency related to the Production Access Control Procedures.	2.0	

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Name	Date	Description	Hours	Amount
Hubley,David W.	10-Dec-08	Perform manager review of KPMG's evaluation of the Internal Audit report on Database Management and Operating Systems on our planned audit approach.	2.0	
Jobe V,John T	10-Dec-08	Draft document regarding Severance Accounting.	2.0	
Miller,Lyndsey	10-Dec-08	Continue testing Stock Compensation forfeiture rate revisions during 3Q09.	2.1	
Bonham,Thomas V	10-Dec-08	Review the stock compensation for the quarter.	2.3	
Monnet,Christopher M	10-Dec-08	Clear Board Meeting Review comments and follow up on questions.	2.6	
Bonham,Thomas V	10-Dec-08	Continue to review the stock compensation for the quarter.	2.9	
Austin,Ashley Albers	10-Dec-08	Continue unrecorded liabilities testwork.	3.4	
Brown,Keith J	10-Dec-08	Review and document KPMG's analysis of the Internal Audit Report on the FY09 planned audit procedures	3.5	
Austin,Ashley Albers	10-Dec-08	Perform unrecorded liabilities testwork.	3.9	
Miller,Lyndsey	10-Dec-08	Perform testing over Stock Compensation forfeiture rate revisions during 3Q09.	3.9	
Humphreys, Susan	11-Dec-08	Review of the Recurring Top Side Entries.	0.5	
Jobe V,John T	11-Dec-08	Review Circuit City Global Sourcing documentation.	0.5	
Jobe V,John T	11-Dec-08	Review the Company's 3 year Strategic Plan to gain an understanding of the key assumptions used and how the Strategic Plan impacts the store level asset impairment test.	0.5	
Miller,Lyndsey	11-Dec-08	Revise Provided-by-Client list for revised completion dates.	0.5	
Jobe V,John T	11-Dec-08	Conference with L. Henry (Circuit City) to discuss Ethics and Compliance Matters.	0.6	
Johnson, Vernon	11-Dec-08	Review Q3 Reporting completion package and other Q3 related items.	0.6	
Brown,Keith J	11-Dec-08	Conference with J. Zidzig and V. Crawley (both Circuit City) to discuss KPMG's conclusion on the impact of Internal Audit's Report on KPMG's FY09 planned audit procedures on SOX controls.	0.7	
Jobe V,John T	11-Dec-08	Conference with J. McMahon, C. Monnet, and L. Miller (all KPMG) to discuss third quarter status.	0.7	

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Name	Date	Description	Hours	Amount
Jobe V,John T	11-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss timing of work.	0.7	
McMahon,John	11-Dec-08	Conference with J. Jobe, C. Monnet, and L. Miller (all KPMG) to discuss third quarter status.	0.7	
Miller,Lyndsey	11-Dec-08	Conference with J. Jobe, C. Monnet, and J. McMahon (all KPMG) to discuss third quarter status.	0.7	
Monnet,Christopher M	11-Dec-08	Conference with J. Jobe, J. McMahon, and L. Miller (all KPMG) to discuss third quarter status.	0.7	
Monnet,Christopher M	11-Dec-08	Perform Senior review of Insurance Control Testwork.	0.7	
Austin,Ashley Albers	11-Dec-08	Prepare financial model documents.	0.8	
Brown,Keith J	11-Dec-08	Revise the roll-forward needs tracking document based on gaps identified during "mark-up" of management's supporting documentation.	0.8	
Jobe V,John T	11-Dec-08	Conference with C. Xystros and J. McMahon (both KPMG) regarding third quarter review status.	0.8	
Jobe V,John T	11-Dec-08	Conference with K. Bradshaw and D. Scranton (both Circuit City) to discuss quarterly issues.	0.8	
Jobe V,John T	11-Dec-08	Conference with V. Crawley and J. Zidzig (both Circuit City) and J. McMahon (KPMG) regarding internal control testwork status.	0.8	
McMahon,John	11-Dec-08	Conference with C. Xystros and J. Jobe (both KPMG) regarding third quarter review status.	0.8	
McMahon,John	11-Dec-08	Conference with V. Crawley and J. Zidzig (both Circuit City) and J. Jobe (KPMG) regarding internal control testwork status.	0.8	
Xystros,Christos M.	11-Dec-08	Conference with J. McMahon and J. Jobe (both KPMG) regarding third quarter review status.	0.8	
Johnson, Vernon	11-Dec-08	Conference with G. Mount (KPMG) relating to audit procedures, objectives and audit strategy.	0.9	
Mount, Gord	11-Dec-08	Conference with V. Johnson (KPMG) relating to audit procedures, objectives and audit strategy.	0.9	
Humphreys, Susan	11-Dec-08	Reconcile the trial balance to the Corporate Package	1.0	

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Name	Date	Description	Hours	Amount
McMahon,John	11-Dec-08	Review planned procedures to test the inventory aging analysis.	1.0	
Miller,Lyndsey	11-Dec-08	Revise document for 3Q09 Forfeiture Rate revisions.	1.0	
Monnet,Christopher M	11-Dec-08	Review Q3 Severance Reconcilements.	1.0	
Ritter,Jason R	11-Dec-08	Revise audit status by process spreadsheet.	1.2	
Xystros,Christos M.	11-Dec-08	Review the company's strategic plan and assumptions.	1.2	
Ritter,Jason R	11-Dec-08	Perform risk assessment analysis related to vendor funding process.	1.4	
Brown,Keith J	11-Dec-08	Revise the evaluation document of KPMG's analysis of the Internal Audit Report on FY09 planned audit procedures based on review comments provided.	1.5	
McMahon,John	11-Dec-08	Review third quarter litigation summary document.	1.6	
Monnet,Christopher M	11-Dec-08	Draft Inventory Audit Program.	1.6	
Ritter,Jason R	11-Dec-08	Review prior year procedures for testing lease bifurcation in order to plan for our FY09 audit procedures.	1.6	
Monnet,Christopher M	11-Dec-08	Reconcile Northern National Insurance Limited (NNIL) and Circuit City Global Sourcing SOP-97 Memo.	1.7	
Miller,Lyndsey	11-Dec-08	Continue to perform testwork over lease test analysis for 3Q09.	1.9	
Bonham,Thomas V	11-Dec-08	Incorporate Entity level revisions into Test of Operating Effectiveness (TOE).	2.0	
Hubley,David W.	11-Dec-08	Perform manager review of IT general controls for the financial statement audit and the audit of internal controls over financial reporting.	2.0	
Ritter,Jason R	11-Dec-08	Review several vendor funding chargeback's which were part of our 3Q sample.	2.0	
Xystros,Christos M.	11-Dec-08	Review Severance Accounting document.	2.0	
Jobe V,John T	11-Dec-08	Draft Severance accounting and accounting implications.	2.1	
Austin,Ashley Albers	11-Dec-08	Perform additional testing for search for unrecorded liabilities testwork.	2.2	
Bonham,Thomas V	11-Dec-08	Review stock compensation for the quarter.	2.3	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	11-Dec-08	Draft document regarding the Inventory Walkthrough process.	2.3	
Ritter,Jason R	11-Dec-08	Document 3Q09 litigation review.	2.3	
Humphreys, Susan	11-Dec-08	Prepare the completion document relating to Q3 analytics for purposes of consolidation to be submitted to KPMG Richmond.	2.5	
Brown,Keith J	11-Dec-08	Prepare and revise management's supporting documentation for IT General Controls included in re-performance and reliance procedures.	3.0	
Johnson, Vernon	11-Dec-08	Review audit procedures, objectives and audit strategy for year end audit.	3.0	
Austin,Ashley Albers	11-Dec-08	Perform control testwork for the Inventory Process.	3.8	
Bonham,Thomas V	11-Dec-08	Review lease agreements from current and prior year that included Bankruptcy clauses.	3.8	
Miller,Lyndsey	11-Dec-08	Perform testwork over lease test analysis for 3Q09.	3.9	
Johnson, Vernon	12-Dec-08	Conference with G. Mount (KPMG) to discuss of Q3 status, findings and reporting documents.	0.3	
Mount, Gord	12-Dec-08	Conference with M. Wong (Internal Legal Counsel) regarding the progress of legal cases.	0.3	
Mount, Gord	12-Dec-08	Conference with V. Johnson (KPMG) to discuss of Q3 status, findings and reporting documents.	0.3	
Wai, Mindy	12-Dec-08	Correspond with B. Price (InterTAN Payroll) to discuss the revisions in the payroll expense for the year to date November to determine if it is reasonable.	0.3	
Austin,Ashley Albers	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Bonham,Thomas V	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Bonham,Thomas V	12-Dec-08	Review payroll narrative controls that will be needed to be tested.	0.4	

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Name	Date	Description	Hours	Amount
Humphreys, Susan	12-Dec-08	Closing conference with I. Yonge and B. McCartney (both InterTAN), G. Mount and S. Humphreys (both KPMG) to discuss the Q3 procedure findings and progress.	0.4	
Humphreys, Susan	12-Dec-08	Correspondence to B. McCartney (InterTAN) regarding the fixed asset continuity schedule.	0.4	
Jobe V,John T	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Johnson, Vernon	12-Dec-08	Closing conference with I. Yonge and B. McCartney (both InterTAN), G. Mount and S. Humphreys (both KPMG) to discuss the Q3 procedure findings and progress.	0.4	
McMahon,John	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Miller,Lyndsey	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Monnet,Christopher M	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Mount, Gord	12-Dec-08	Closing conference with I. Yonge and B. McCartney (both InterTAN), V. Johnson and S. Humphreys (both KPMG) to discuss the Q3 procedure findings and progress.	0.4	
Ritter,Jason R	12-Dec-08	Conference with J. Jobe, J. McMahon, L. Miller, C. Monnet, A. Austin, T. Bonham and J. Ritter (all KPMG) regarding status of audit testwork by significant process.	0.4	
Bonham,Thomas V	12-Dec-08	Review entity-level testwork.	0.5	
Humphreys, Susan	12-Dec-08	Conference with C. McDonald (InterTAN Payroll) regarding the payroll expense for the year to date to determine the reasonability in preparation for year end audit.	0.5	
Humphreys, Susan	12-Dec-08	Review of the Fixed asset continuity schedule.	0.5	
Humphreys, Susan	12-Dec-08	Revise the quarterly analytical due to a change in the Corporate Reporting Package by Management.	0.5	
McMahon,John	12-Dec-08	Review FY09 planning document.	0.5	

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Name	Date	Description	Hours	Amount
Humphreys, Susan	12-Dec-08	Conference with V. Johnson (KPMG) to discuss the status of the quarter.	0.6	
Humphreys, Susan	12-Dec-08	Review of Fixed asset revisions to determine work required for year end audit.	0.6	
Johnson, Vernon	12-Dec-08	Conference with S. Humphreys (KPMG) to discuss the status of the quarter.	0.6	
Mount, Gord	12-Dec-08	Review Q3 draft reporting document.	0.6	
Degnan,Daniel J	12-Dec-08	Conference call with G. Ridgeway (Circuit City) to discuss the status of Circuit City's third quarter documentation, project status, go-forward procedures and objectives of our audit procedures.	0.7	
Monnet,Christopher M	12-Dec-08	Reconcile Northern National Insurance Limited (NNIL) and Circuit City Global Sourcing SOP-97 Memo.	0.7	
Wai, Mindy	12-Dec-08	Review the InterTAN Fixed Asset documentation in order to assess the fixed asset additions and vouch significant amounts to supporting documentation.	0.7	
Jobe V,John T	12-Dec-08	Conference with A. Pietrantoni (Circuit City) to discuss status of documentation.	0.8	
Monnet,Christopher M	12-Dec-08	Perform Senior review of Search for Unrecorded Liabilities Testwork.	0.8	
Wai, Mindy	12-Dec-08	Analyze the payroll expenses for store locations using the number of store locations to assess the reasonableness of the payroll expense balance.	0.8	
Brown,Keith J	12-Dec-08	Conference with J. Zidzig (Circuit City) to discuss go-forward procedures and objectives for audit procedures on IT General Controls, Application controls, and Application walkthroughs.	1.0	
Johnson, Vernon	12-Dec-08	Review documentation regarding the Q3 Fieldwork.	1.0	
Rose,Cindy A.	12-Dec-08	Research of bankruptcy lease and contract issues.	1.0	
Monnet,Christopher M	12-Dec-08	Draft Inventory Control Testwork.	1.1	
Bonham,Thomas V	12-Dec-08	Review prior year Audit Committee documents to see what KPMG needs to obtain from management for entity level testwork.	1.2	

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Name	Date	Description	Hours	Amount
Humphreys, Susan	12-Dec-08	Revise the balance sheet analytical based on review comments from V. Johnson (KPMG).	1.5	
Jobe V,John T	12-Dec-08	Revise Severance accounting documentation.	1.5	
Ritter,Jason R	12-Dec-08	Review KPMG IRM's involvement for FY09 audit in vendor funding process.	1.6	
Humphreys, Susan	12-Dec-08	Conference with G. Mount and V. Johnson (both KPMG) to discuss Q3 status, findings and reporting documents.	2.0	
Johnson, Vernon	12-Dec-08	Conference with G. Mount and S. Humphreys (both KPMG) to discuss Q3 status, findings and reporting documents.	2.0	
Mount, Gord	12-Dec-08	Conference with S. Humphreys and V. Johnson (both KPMG) to discuss Q3 status, findings and reporting documents.	2.0	
Ritter,Jason R	12-Dec-08	Perform substantive testwork over 3Q09 stock compensation calculations.	2.0	
Miller,Lyndsey	12-Dec-08	Perform testwork over gift card process for 3Q09.	2.6	
Brown,Keith J	12-Dec-08	Prepare and revise management's supporting documentation for IT General Controls included in re-performance and reliance procedures.	3.0	
Austin,Ashley Albers	12-Dec-08	Clear final questions concerning search for unrecorded liabilities testwork.	3.1	
Humphreys, Susan	14-Dec-08	Reconcile the trial balance to the financial statements.	0.5	
Humphreys, Susan	14-Dec-08	Revise the Completion document based on review notes provided by V. Johnson (KPMG).	1.5	
Degnan,Daniel J	15-Dec-08	Conference call with G. Ridgeway and J. Witt (both Circuit City) to discuss Section 956 and APB 23 related to the pledge of InterTAN stock against the new bankruptcy debt.	0.4	
Degnan,Daniel J	15-Dec-08	Conference with A. Lindamood (KPMG) to discuss Section 956 and APB 23 to determine the appropriate audit approach.	0.4	
Lindamood,Alex Worley	15-Dec-08	Conference with D. Degnan (KPMG) to discuss Section 956 and APB 23 to determine the appropriate audit approach.	0.4	
Degnan,Daniel J	15-Dec-08	Conference call with G. Ridgeway (Circuit City) to follow-up on 956, APB 23, Section 382 and FIN 48.	0.5	

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Name	Date	Description	Hours	Amount
Jobe V,John T	15-Dec-08	Conference with D. Scranton (Circuit City) to discuss status of asset management work.	0.5	
Jobe V,John T	15-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss SFAS 146 questions.	0.5	
Miller,Lyndsey	15-Dec-08	Continue reconciliation of Circuit City Global Sourcing financial statements.	0.5	
Ritter,Jason R	15-Dec-08	Conference with C. Elliot, D. Scranton and H. Merten (all Circuit City) regarding status of 3Q09 Provided-by-Client items.	0.5	
Ritter,Jason R	15-Dec-08	Perform substantive testwork over 3Q09 stock compensation calculations.	0.5	
Sitterson,Christopher	15-Dec-08	Correspondence with client to determine timing of quarterly work on provision.	0.5	
Jobe V,John T	15-Dec-08	Research FAS 146 for questions posed by the client.	1.0	
McMahon,John	15-Dec-08	Review FY09 planning document.	1.0	
Monnet,Christopher M	15-Dec-08	Draft Inventory Walkthrough procedures.	1.0	
Ritter,Jason R	15-Dec-08	Revise 3Q09 litigation summary document based on manager's review.	1.0	
Monnet,Christopher M	15-Dec-08	Reconcile Northern National Insurance Limited (NNIL) and Circuit City Global Sourcing SOP-97 Memo.	1.2	
Monnet,Christopher M	15-Dec-08	Review Q3 Severance Reconcilements.	1.2	
Monnet,Christopher M	15-Dec-08	Finalize documentation of Search for Unrecorded Liabilities testwork.	1.4	
Monnet,Christopher M	15-Dec-08	Perform Senior review of Inventory Control Testwork.	1.4	
Bonham,Thomas V	15-Dec-08	Perform review of documents filed by the US bankruptcy court to determine which documents have an impact on the third quarter interim review and year end audit procedures.	1.5	
Bonham,Thomas V	15-Dec-08	Review Professional Practice Letters (PPL's) to put in KPMG reference documents.	1.5	
Jobe V,John T	15-Dec-08	Research SFAS 146 sublease assumption accounting.	1.5	
Jobe V,John T	15-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss stores to be closed.	1.6	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	15-Dec-08	Reconcile Q3 Pension Rollforward.	1.8	
Xystros,Christos M.	15-Dec-08	Review accounting considerations for stores set to open that will never be opened.	1.8	
Jobe V,John T	15-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss stores to be closed.	2.0	
Austin,Ashley Albers	15-Dec-08	Perform control testwork for the Inventory Process.	2.1	
Johnson, Vernon	15-Dec-08	Conference call with I. Young (InterTAN) to discuss Q3 2009 related matters.	2.2	
Xystros,Christos M.	15-Dec-08	Review accounting considerations for FAS 146 assumptions and related lease termination accounting.	2.2	
Bonham,Thomas V	15-Dec-08	Revise entity level Audit Program Guide (APG), Test of Design (TOD) and Test of Operating Effectiveness (TOE).	2.3	
Bonham,Thomas V	15-Dec-08	Perform walkthrough with J. Sheronovich (Circuit City) and prepare the Test of Design (TOD) in regards to the Legal Process.	2.5	
Austin,Ashley Albers	15-Dec-08	Draft Audit Program for the Leases Process.	2.7	
Austin,Ashley Albers	15-Dec-08	Draft Audit Program for the Surplus Process.	3.2	
Miller,Lyndsey	15-Dec-08	Perform testwork over Chase account reconciliations for 3Q09.	3.6	
Miller,Lyndsey	15-Dec-08	Reconcile Circuit City Global Sourcing (CCGS) financial statements.	3.9	
McMahon,John	16-Dec-08	Review legal reserves document.	0.1	
Ritter,Jason R	16-Dec-08	Conference with M. Daykin (Circuit City) to obtain the 3Q09 pension rollforward.	0.1	
Johnson, Vernon	16-Dec-08	Conference with G. Mount (KPMG) regarding the discussions with KPMG Richmond and the steps that need to be taken regarding the quarter.	0.2	
Mount, Gord	16-Dec-08	Conference call with I. Young (InterTAN) to discuss Q3 2009 related matters.	0.2	
Mount, Gord	16-Dec-08	Conference with V. Johnson (KPMG) regarding the discussions with KPMG Richmond and the steps that need to be taken regarding the quarter.	0.2	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	16-Dec-08	Conference with M. Garcia-Little (Circuit City) to discuss the timing of 3Q09 lease and surplus related prepared-by-client (PBC) items.	0.2	
Austin,Ashley Albers	16-Dec-08	Conference with J. Jobe, C. Monnet, L. Miller, J. McMahon, T. Bonham, and J. Ritter (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Bonham,Thomas V	16-Dec-08	Conference with J. Jobe, C. Monnet, L. Miller, J. McMahon, J. Ritter, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Degnan,Daniel J	16-Dec-08	Conference call with G. Ridgeway (Circuit City) to discuss status of documentation.	0.3	
Degnan,Daniel J	16-Dec-08	Conference with C. Sitterson (KPMG) to discuss audit approach to accrued bonus method change.	0.3	
Jobe V,John T	16-Dec-08	Conference with J. Ritter, C. Monnet, L. Miller, J. McMahon, T. Bonham, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Lindamood,Alex Worley	16-Dec-08	Review loan facility for Circuit City and impact to investment in U.S. property criteria under Internal Revenue Code section 956.	0.3	
McMahon,John	16-Dec-08	Conference with J. Jobe, C. Monnet, L. Miller, J. Ritter, T. Bonham, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Miller,Lyndsey	16-Dec-08	Conference with J. Jobe, C. Monnet, J. Ritter, J. McMahon, T. Bonham, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Monnet,Christopher M	16-Dec-08	Conference with J. Jobe, J. Ritter, L. Miller, J. McMahon, T. Bonham, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Monnet,Christopher M	16-Dec-08	Prepare 2/28/09 InterTAN Interoffice Instructions.	0.3	
Ritter,Jason R	16-Dec-08	Conference with J. Jobe, C. Monnet, L. Miller, J. McMahon, T. Bonham, and A. Austin (all KPMG) to review 3Q09 project status, go-forward procedures and objectives.	0.3	
Sitterson,Christopher	16-Dec-08	Conference with D. Degnan (KPMG) to discuss audit approach to accrued bonus method change.	0.3	
Xystros,Christos M.	16-Dec-08	Perform partner review of stock compensation document.	0.3	

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Name	Date	Description	Hours	Amount
Bonham,Thomas V	16-Dec-08	Prepare for financial reporting account reconciliation walkthroughs.	0.4	
D'Sousa, Keith	16-Dec-08	Planning for Information Technology general controls and Information technology application controls testing.	0.5	
Mount, Gord	16-Dec-08	Review Q3 review documents prepared by the engagement team.	0.5	
Degnan,Daniel J	16-Dec-08	Conference call with G. Ridgeway and L. Lasher (both Circuit City) to discuss the impact of the accrued bonus method change on the Q3 financial statements.	0.6	
Jobe V,John T	16-Dec-08	Conference with M. Heeley (Circuit City) regarding 3 year strategic plan.	0.6	
Austin,Ashley Albers	16-Dec-08	Conference with J. Jobe and J. Ritter (both KPMG) to discuss 3Q09 fixed asset impairment.	0.7	
Jobe V,John T	16-Dec-08	Conference with A. Austin and J. Ritter (both KPMG) to discuss 3Q09 fixed asset impairment.	0.7	
Ritter,Jason R	16-Dec-08	Conference with J. Jobe and A. Austin (both KPMG) to discuss 3Q09 fixed asset impairment.	0.7	
Johnson, Vernon	16-Dec-08	Conference call with G. Mount, C. Xystros, and J. McMahon (all KPMG) regarding status of 3Q review of InterTAN.	1.0	
McMahon,John	16-Dec-08	Conference call with G. Mount, V. Johnson, and C. Xystros regarding status of 3Q review of InterTAN.	1.0	
Mount, Gord	16-Dec-08	Conference call with J. McMahon, V. Johnson, and C. Xystros (all KPMG) regarding status of 3Q review of InterTAN.	1.0	
Xystros,Christos M.	16-Dec-08	Conference call with G. Mount, V. Johnson, and J. McMahon (all KPMG) regarding status of 3Q review of InterTAN.	1.0	
Monnet,Christopher M	16-Dec-08	Prepare Inventory Audit Program which outlines planned audit procedures for the year end integrated audit.	1.4	
Monnet,Christopher M	16-Dec-08	Perform Senior review of new Consignment Reconcilements.	1.7	
Austin,Ashley Albers	16-Dec-08	Review 2Q09 Impairment Calculation Testing Procedures document to prepare for 3Q09.	1.9	
Monnet,Christopher M	16-Dec-08	Review Client Prepare Sales Tax Liability document.	2.0	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	16-Dec-08	Review and review Q3 Client Prepare Entertainment Inventory Impairment Memo.	2.3	
Austin,Ashley Albers	16-Dec-08	Review 2Q09 Impairment Testwork to prepare for 3Q09 procedures.	2.5	
Miller,Lyndsey	16-Dec-08	Perform substantive testwork over Chase reconciliations for 3Q09.	3.7	
Austin,Ashley Albers	17-Dec-08	Prepare inventory aging document.	0.3	
Bonham,Thomas V	17-Dec-08	Conference with J. Ritter (KPMG) in regards to Weighted Average Shares schedule that will be reviewed for the third quarter.	0.3	
Jobe V,John T	17-Dec-08	Conference with A. Pietrantoni (Circuit City) to discuss status of quarterly close and update on KPMG documentation.	0.3	
Lindamood,Alex Worley	17-Dec-08	Research Internal Revenue Code 956 issues on new loan facility.	0.3	
Ritter,Jason R	17-Dec-08	Conference with T. Bonham (KPMG) in regards to Weighted Average Shares schedule that will be reviewed for the third quarter.	0.3	
Austin,Ashley Albers	17-Dec-08	Prepare sales walkthrough documents to give to Internal Audit.	0.4	
Bonham,Thomas V	17-Dec-08	Conference with C. Monnet (KPMG) regarding inventory aging analysis schedule.	0.4	
Degnan,Daniel J	17-Dec-08	Conference call with J. McMahon (KPMG) to discuss status of third quarter tax provision review testwork.	0.4	
Jobe V,John T	17-Dec-08	Conference with J. McMahon (KPMG) regarding status of third quarter review work.	0.4	
McMahon,John	17-Dec-08	Conference call with D. Degnan (KPMG) to discuss status of third quarter tax provision review testwork.	0.4	
McMahon,John	17-Dec-08	Conference with J. Jobe (KPMG) regarding status of third quarter review work.	0.4	
Monnet,Christopher M	17-Dec-08	Conference with T. Bonham (KPMG) regarding inventory aging analysis schedule.	0.4	
Bonham,Thomas V	17-Dec-08	Conference with A. Kopinski (Circuit City) regarding a walkthrough for a payroll control.	0.5	

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Name	Date	Description	Hours	Amount
Humphreys, Susan	17-Dec-08	Review of the Top 50 sku analysis from B. McCartney (InterTAN) to determine the impact on the financial statement based on US GAAP.	0.5	
Jobe V,John T	17-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss SFAS 146 accounting.	0.5	
Johnson, Vernon	17-Dec-08	Conference with KPMG Information Technology Group regarding IT general Controls and IT application controls to be tested , timelines based on information obtained from KPMG US team.	0.5	
Jobe V,John T	17-Dec-08	Conference with M. Mosier, K. Bradshaw and A. Pietrantoni (all Circuit City) to discuss store level impairment.	0.6	
Jobe V,John T	17-Dec-08	Conference with D. Scranton (Circuit City) to review store asset impairment calculation.	0.8	
Jobe V,John T	17-Dec-08	Conference with J. Ritter and C. Monnet (both KPMG) to discuss timing of Internal Audit direct assistance testwork.	0.8	
Monnet,Christopher M	17-Dec-08	Conference with J. Ritter and J. Jobe (both KPMG) to discuss timing of Internal Audit direct assistance testwork.	0.8	
Ritter,Jason R	17-Dec-08	Conference with J. Jobe and C. Monnet (both KPMG) to discuss timing of Internal Audit direct assistance testwork.	0.8	
Sitterson,Christopher	17-Dec-08	Conference with G. Ridgeway (Circuit City) to discuss revisions to FIN 48 positions and the effect on income statement.	0.8	
Sitterson,Christopher	17-Dec-08	Prepare documentation and various concepts related to the Circuit City tax provision.	0.8	
Bonham,Thomas V	17-Dec-08	Review financial reporting walkthrough from prior year to prepare for current year walkthrough.	1.0	
Ritter,Jason R	17-Dec-08	Review 2Q09 Weighted Average Shares schedule to determine procedures to perform for 3Q09.	1.0	
Degnan,Daniel J	17-Dec-08	Conference with J. McDonald (Circuit City), L. Lasher (Circuit City) and C. Sitterson (KPMG) to discuss significant third quarter issues.	1.1	
Jobe V,John T	17-Dec-08	Manager review of standing accrual testwork.	1.1	
Sitterson,Christopher	17-Dec-08	Conference with J. McDonald (Circuit City), L. Lasher (Circuit City) and D. Degnan (KPMG) to discuss significant third quarter issues.	1.1	
Humphreys, Susan	17-Dec-08	Reconcile Revise Corp Pack (version 3)	1.5	

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Name	Date	Description	Hours	Amount
Degnan,Daniel J	17-Dec-08	Review FIN 48 documents revised to agree to the IRS settlement.	1.6	
McMahon,John	17-Dec-08	Manager review of vendor consideration testwork for the third quarter.	1.6	
Bonham,Thomas V	17-Dec-08	Perform review of the "Basic Weighted Average Shares Calculation" schedule.	1.7	
Monnet,Christopher M	17-Dec-08	Perform Q3 testwork over Shrink Reconciliation.	1.8	
Garlock,Travis L	17-Dec-08	Review FIN 48 review procedures and significant tax events occurring during Q3.	2.0	
Jobe V,John T	17-Dec-08	Review the Company's 3 year Strategic Plan and compare the assumptions used in the Strategic Plan impacts to industry information.	2.0	
Miller,Lyndsey	17-Dec-08	Revise 3Q09 chargeback document.	2.0	
Bonham,Thomas V	17-Dec-08	Perform Inventory Aging Analysis testwork for the third quarter.	2.1	
Monnet,Christopher M	17-Dec-08	Continue Q3 testwork over Inventory Reserve Calculation.	2.1	
Sitterson,Christopher	17-Dec-08	Review federal FIN 48 documentation prepared by tax staff.	2.4	
Austin,Ashley Albers	17-Dec-08	Analyze 2Q09 Impairment Calculation Testwork Spreadsheet to understand 3Q09 testing.	2.5	
Garlock,Travis L	17-Dec-08	Reconcile supporting schedules for FIN 48 to IRS closure agreement.	2.8	
Austin,Ashley Albers	17-Dec-08	Prepare Vendor Funding data received from client so a testing sample can be selected.	2.9	
Garlock,Travis L	17-Dec-08	Reconcile FIN 48 position revisions for Q3 to supporting schedules.	3.3	
Monnet,Christopher M	17-Dec-08	Perform Q3 testwork over Inventory Reserve Calculation.	3.9	
Garlock,Travis L	18-Dec-08	Research issues related to continued accrual of interest on tax debts after filing bankruptcy petition.	0.2	
Garlock,Travis L	18-Dec-08	Review FIN 48 open items.	0.2	
Bonham,Thomas V	18-Dec-08	Conference with J. Ritter (KPMG) regarding quarterly procedures performed over Vendor Funding.	0.3	
Bonham,Thomas V	18-Dec-08	Review the first draft of the trial balance.	0.3	

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Name	Date	Description	Hours	Amount
Degnan,Daniel J	18-Dec-08	Conference with J. McMahon (KPMG) regarding third quarter tax provision review.	0.3	
McMahon,John	18-Dec-08	Conference with D. Degnan (KPMG) regarding third quarter tax provision review.	0.3	
Ritter,Jason R	18-Dec-08	Conference with T. Bonham (KPMG) regarding quarterly procedures performed over Vendor Funding.	0.3	
Austin,Ashley Albers	18-Dec-08	Conference with R. Denton (Circuit City) regarding the schedule of Account Reconciliation Meetings.	0.4	
Austin,Ashley Albers	18-Dec-08	Prepare documents for conference to review the first draft of the trial balance.	0.4	
Garlock,Travis L	18-Dec-08	Draft open items list for FIN 48 review.	0.4	
Jobe V,John T	18-Dec-08	Conference with A. Pietrantonio (Circuit City) regarding trial balances.	0.4	
McMahon,John	18-Dec-08	Conference with D. Latta and C. Powers (both Circuit City) and J. Ritter (KPMG) to discuss status of Human Resources litigation matters for purposes of the third quarter review.	0.4	
Ritter,Jason R	18-Dec-08	Conference with D. Latta and C. Powers (both Circuit City) and J. McMahon (KPMG) to discuss status of Human Resources litigation matters for purposes of the third quarter review.	0.4	
Ritter,Jason R	18-Dec-08	Conference with J. Garrett and G. Lambert (both Circuit City) to obtain and discuss the 3Q09 vendor funding report and holdback analysis.	0.4	
Ritter,Jason R	18-Dec-08	Review 2Q09 litigation summary in preparation for conference with D. Latta (Circuit City) to discuss 3Q09 Human Resources litigation matters.	0.4	
Jobe V,John T	18-Dec-08	Conference with A. Pietrantonio (Circuit City) regarding classification of severance.	0.5	
Monnet,Christopher M	18-Dec-08	Perform Q3 testwork over Shrink Reconciliation.	0.5	
Ritter,Jason R	18-Dec-08	Review the March and April Advertising Receivable rollforwards provided by S. Wilburn (Circuit City) to determine if the rollforwards were sufficient for our future substantive audit procedures.	0.5	
Humphreys, Susan	18-Dec-08	Reconcile revised Corp Pack (version 3) and investigation to the revisions.	0.6	
Jobe V,John T	18-Dec-08	Review Circuit City pre-final trial balances.	0.6	

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Name	Date	Description	Hours	Amount
McMahon,John	18-Dec-08	Conference with J. Ritter (KPMG) regarding the impact on stock compensation expense for the third quarter of certain employees to be terminated in the fourth quarter.	0.6	
Monnet,Christopher M	18-Dec-08	Review Lexar consignment agreement.	0.6	
Ritter,Jason R	18-Dec-08	Conference with J. McMahon (KPMG) regarding the impact on stock compensation expense for the third quarter of certain employees to be terminated in the fourth quarter.	0.6	
Ritter,Jason R	18-Dec-08	Review the 3Q09 stock compensation summary document prepared by management.	0.7	
Austin,Ashley Albers	18-Dec-08	Conference with C. Huebner (Circuit City) to obtain documents needed for the search for unrecorded liabilities testing sample.	0.8	
Jobe V,John T	18-Dec-08	Conference with J. Jobe, J. McMahon, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the first draft of the trial balance.	0.8	
McMahon,John	18-Dec-08	Conference with J. Jobe, J. McMahon, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the first draft of the trial balance.	0.8	
Miller,Lyndsey	18-Dec-08	Conference with J. Jobe, J. McMahon, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the first draft of the trial balance.	0.8	
Monnet,Christopher M	18-Dec-08	Conference with J. Jobe, J. McMahon, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the first draft of the trial balance.	0.8	
Ritter,Jason R	18-Dec-08	Conference with J. Jobe, J. McMahon, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the first draft of the trial balance.	0.8	
Garlock,Travis L	18-Dec-08	Reconcile interest calculations for uncertain tax positions (UTP) support lead sheets for Q3 review of FIN 48 component of tax provision.	0.9	
Ritter,Jason R	18-Dec-08	Review the 3Q09 vendor funding report to verify that amounts agreed to supporting schedules and the general ledger.	0.9	
Bonham,Thomas V	18-Dec-08	Conference with K. Bradshaw, A. Pietrantonio, and M. Mosier (all Circuit City) to discuss the Account Reconciliation.	1.0	
Garlock,Travis L	18-Dec-08	Reconcile FIN 48 support schedules to support for uncertain tax positions (UTPs).	1.0	
Ritter,Jason R	18-Dec-08	Review the 11/30/08 inventory holdback file and performed recalculations.	1.0	
McMahon,John	18-Dec-08	Manager review of vendor consideration testwork for the third quarter.	1.1	

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Name	Date	Description	Hours	Amount
Bonham,Thomas V	18-Dec-08	Review prior quarter procedures performed over trial balances to prepare for third quarter.	1.2	
Sitterson,Christopher	18-Dec-08	Analyze state FIN 48 documentation and various concepts related to FIN 48 and circuit city provision.	1.2	
Austin,Ashley Albers	18-Dec-08	Reconcile support for the search for unrecorded liabilities testing sample to documentation.	1.3	
Garlock,Travis L	18-Dec-08	Reconcile support schedules total for certain/uncertain payable column to FIN 48 lead sheet.	1.3	
Monnet,Christopher M	18-Dec-08	Clear manager review comments on Inventory Aging testwork.	1.3	
Garlock,Travis L	18-Dec-08	Reconcile FIN 48 lead sheet to state supporting schedules.	1.5	
Monnet,Christopher M	18-Dec-08	Prepare questions for Q3 Balance Sheet Analytical.	1.5	
Austin,Ashley Albers	18-Dec-08	Prepare 3Q Trial Balance for analytical procedures.	1.7	
Miller,Lyndsey	18-Dec-08	Revise 3Q09 Balance Sheet Analytical.	1.7	
Sitterson,Christopher	18-Dec-08	Review state FIN 48 documentation prepared by tax staff.	1.8	
Humphreys, Susan	18-Dec-08	Revise the Analytical based on review comments.	1.9	
Jobe V,John T	18-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss SFAS 146 accounting and status of quarterly close for store asset impairment and closed stores.	1.9	
Miller,Lyndsey	18-Dec-08	Prepare 3Q09 Balance Sheet Analytical documentation	2.0	
Monnet,Christopher M	18-Dec-08	Prepare questions for Q3 Income Statement Analytical.	2.1	
Monnet,Christopher M	18-Dec-08	Review and testwork over Q3 Shrink Client Prepare document.	2.2	
Bonham,Thomas V	18-Dec-08	Perform vendor funding quarterly reconciliation procedures.	2.5	
Austin,Ashley Albers	18-Dec-08	Reconcile Vendor Funding accounts to the general ledger.	2.6	
Garlock,Travis L	18-Dec-08	Reconcile support schedules to state FIN 48 schedules.	2.9	
Bonham,Thomas V	18-Dec-08	Perform quarterly reconciliation procedures over the fair value of equity schedule (goodwill impairment) of InterTAN.	3.0	

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Name	Date	Description	Hours	Amount
Bull, Ben	18-Dec-08	Review audit programs for IT general controls and IT application controls.	3.0	
Xystros,Christos M.	18-Dec-08	Perform partner review of inventory impairment analysis.	3.0	
Degnan,Daniel J	18-Dec-08	Analyze Circuit City's tax positions for purposes of reserves required under FIN 48.	3.2	
Miller,Lyndsey	18-Dec-08	Revise vendor funding 3Q09 document.	3.5	
McMahon,John	18-Dec-08	Manager review of third quarter merchandise inventory aging review document.	3.8	
Sitterson,Christopher	18-Dec-08	Continue review of Federal FIN 48 documentation prepared by tax staff.	3.9	
Ritter,Jason R	19-Dec-08	Revise pending list for remaining quarterly procedures.	0.4	
Monnet,Christopher M	19-Dec-08	Perform testwork over Q3 Markdown Summary Report.	0.5	
Austin,Ashley Albers	19-Dec-08	Conference with R. Denton (Circuit City) regarding the revised schedule of Account Reconciliation Meetings.	0.6	
Bonham,Thomas V	19-Dec-08	Conference with H. Merten, A. Pietrantoni, and M. Mosier (all Circuit City) to discuss the account reconciliation for the benefits process.	0.6	
Bonham,Thomas V	19-Dec-08	Perform vendor funding quarterly reconciliation procedures.	0.7	
McMahon,John	19-Dec-08	Perform manager review of client prepared stock compensation document for the quarter ended 11/30/08.	0.7	
Monnet,Christopher M	19-Dec-08	Conference with B. Fose (Circuit City) regarding Inventory Aging Analysis.	0.7	
Austin,Ashley Albers	19-Dec-08	Conference with B. Fose (Circuit City) regarding the Account Reconciliation inventory accounts.	0.9	
Koo, Kristi	19-Dec-08	Review IT resources required for IT general control and IT application controls testing.	1.0	
Monnet,Christopher M	19-Dec-08	Prepare questions for Q3 Balance Sheet Analytical.	1.1	
Austin,Ashley Albers	19-Dec-08	Analyze 2Q09 Impairment Calculation Testwork Spreadsheet to understand 3Q09 testing.	1.2	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	19-Dec-08	Perform senior associate review of 3Q09 stock compensation calculations.	1.2	
Austin,Ashley Albers	19-Dec-08	Review second quarter documentation to understand and prepare for work required for third quarter.	1.5	
Degnan,Daniel J	19-Dec-08	Review FIN 48 documents revised to reconcile to the IRS settlement after initial review by KPMG tax staff.	1.6	
Garlock,Travis L	19-Dec-08	Clear review notes related to Circuit City Q3 review FIN 48 component of tax provision.	1.7	
Monnet,Christopher M	19-Dec-08	Clear manager review comments on Q3 Shrink testwork.	1.7	
Austin,Ashley Albers	19-Dec-08	Review second quarter documentation to prepare third quarter documentation.	1.8	
Monnet,Christopher M	19-Dec-08	Review Testwork over Q3 Closed Stores Inventory Impairment documentation.	1.9	
Austin,Ashley Albers	19-Dec-08	Review the 3Q Fixed Asset Impairment excel spreadsheet for a sample of stores.	2.0	
Johnson, Vernon	19-Dec-08	Conference with R. McCartney (InterTAN) regarding 1-month analysis relating to Goodwill Impairment.	2.0	
Miller,Lyndsey	19-Dec-08	Perform substantive procedures over Gift Cards for 3Q09.	2.0	
Sitterson,Christopher	19-Dec-08	Continue review state FIN 48 documentation prepared by tax staff.	2.0	
Xystros,Christos M.	19-Dec-08	Perform partner review of quarterly vendor consideration testwork.	2.0	
Monnet,Christopher M	19-Dec-08	Perform testwork over Q3 Entertainment Inventory Reserve.	2.1	
Ritter,Jason R	19-Dec-08	Perform senior associate review of 3Q09 vendor funding testwork.	2.2	
McMahon,John	19-Dec-08	Perform manager review of client prepared inventory obsolescence documents for the quarter ended 11/30/08.	2.3	
Bonham,Thomas V	19-Dec-08	Perform quarterly reconciliation procedures over the fair value of equity schedule (goodwill impairment) of InterTAN.	2.5	
Miller,Lyndsey	19-Dec-08	Perform substantive procedures over Advertising for 3Q09.	3.0	
Miller,Lyndsey	19-Dec-08	Perform substantive procedures over Treasury for 3Q09.	3.0	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	20-Dec-08	Continue review of the 3Q Fixed Asset Impairment excel spreadsheet.	2.6	
Austin,Ashley Albers	21-Dec-08	Continue reviewing the 3Q Fixed Asset Impairment excel spreadsheet.	3.4	
Garlock,Travis L	22-Dec-08	Revise FIN 48 documentation with revised version of relocation expense analysis.	0.2	
Humphreys, Susan	22-Dec-08	Conference with S. Smith (InterTAN) regarding deferred service contract assets and liabilities.	0.2	
Humphreys, Susan	22-Dec-08	Correspond to M. Wong (InterTAN) regarding status of litigation.	0.2	
Humphreys, Susan	22-Dec-08	Review management representation letter with I. Yonge (InterTAN)	0.2	
Garlock,Travis L	22-Dec-08	Continue auditing deferred taxes and tax valuation allowance.	0.3	
Garlock,Travis L	22-Dec-08	Continue auditing effective tax rate schedule and reconcile to FY 09 forecast and other support.	0.3	
Humphreys, Susan	22-Dec-08	Conference with J. Jones (InterTAN) regarding deferred service contract assets and liabilities.	0.3	
Bonham,Thomas V	22-Dec-08	Perform quarterly procedures over the Markdowns Summary schedule.	0.4	
Bruce,Charles D.	22-Dec-08	Review analysis of bankruptcy court orders and related accounting impacts.	0.4	
Degnan,Daniel J	22-Dec-08	Analyze the discrete items associated with the Sandisk capital loss.	0.4	
Humphreys, Susan	22-Dec-08	Conference with J. Jones (InterTAN) regarding the Rogers receivable balances and the collections.	0.4	
Humphreys, Susan	22-Dec-08	Conference with J. Jones (InterTAN) regarding the store closures in Q3.	0.4	
Jobe V,John T	22-Dec-08	Conference with C. Monnet, J. Ritter, J. McMahon, and L. Miller (all KPMG) to review the status of the Q3 review.	0.4	
McMahon,John	22-Dec-08	Conference with J. Jobe, J. Ritter, C. Monnet, and L. Miller (all KPMG) to review the status of the third quarter review.	0.4	

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Name	Date	Description	Hours	Amount
Miller,Lyndsey	22-Dec-08	Conference with J. Jobe, J. Ritter, J. McMahon, and C. Monnet (all KPMG) to review the status of the Q3 review.	0.4	
Monnet,Christopher M	22-Dec-08	Conference with J. Jobe, J. Ritter, J. McMahon, and L. Miller (all KPMG) to review the status of the Q3 review.	0.4	
Ritter,Jason R	22-Dec-08	Conference with J. Jobe, C. Monnet, J. McMahon, and L. Miller (all KPMG) to review the status of the Q3 review.	0.4	
Ritter,Jason R	22-Dec-08	Review Circuit City's stock plan documents to assess whether a change of control had occurred.	0.4	
Bonham,Thomas V	22-Dec-08	Revise Stock Compensation document for 3Q Review.	0.5	
Garlock,Travis L	22-Dec-08	Clear review notes related to Circuit City Q3 review state FIN 48 component of tax provision.	0.5	
Humphreys, Susan	22-Dec-08	Conference with S. Gordon (InterTAN) to make arrangements to discuss bankruptcy related issues with M. Wong (InterTAN).	0.5	
Austin,Ashley Albers	22-Dec-08	Prepare summary table of impact of exceptions found in 3Q Fixed Asset Impairment excel spreadsheet.	0.6	
Bruce,Charles D.	22-Dec-08	Review revised document regarding accounting for lease rejection claims.	0.6	
Degnan,Daniel J	22-Dec-08	Conference with C. Sitterson (KPMG) to discuss questions related to the discrete items associated with the Internal Revenue Service settlement.	0.6	
Degnan,Daniel J	22-Dec-08	Review FIN 48 documents revised to reconcile to the IRS settlement after initial review by KPMG tax staff.	0.6	
Johnson, Vernon	22-Dec-08	Review management Rep letter for Q3 review.	0.6	
McMahon,John	22-Dec-08	Conference with C. Monnet and C. Xystros (both KPMG) to discuss manager/partner review comments on Inventory testwork.	0.6	
Monnet,Christopher M	22-Dec-08	Conference with J. McMahon and C. Xystros (all KPMG) to discuss Manager / Partner review comments on Inventory Testwork.	0.6	
Ritter,Jason R	22-Dec-08	Document the components of the Company's 11/3/08 Vendor Fund Must Spent account reconciliation.	0.6	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	22-Dec-08	Review the 11/30/08 landlord incentive rollforward and drafted a list of questions for follow-up with management.	0.6	
Sitterson,Christopher	22-Dec-08	Conference with D. Degnan (KPMG) to discuss questions related to the discrete items associated with the Internal Revenue Service settlement.	0.6	
Xystros,Christos M.	22-Dec-08	Conference with C. Monnet and J. McMahon (both KPMG) to discuss manager/partner review comments on Inventory testwork.	0.6	
Bonham,Thomas V	22-Dec-08	Conference with K. Babb, A. Pietrantonio, and M. Mosier (all Circuit City) to discuss the account reconciliation for the gift card process.	0.7	
Degnan,Daniel J	22-Dec-08	Conference with K. Smith, G. Ridgeway, J. McDonald (all Circuit City) regarding the issues identified with the supporting documentation for the third quarter tax provision calculation.	0.7	
Garlock,Travis L	22-Dec-08	Clear manager review notes related to Circuit City Q3 review FIN 48.	0.7	
Jobe V,John T	22-Dec-08	Review information regarding the Circuit City Ethics and Compliance line.	0.7	
Ritter,Jason R	22-Dec-08	Perform senior associate review of 3Q09 stock compensation calculations.	0.7	
Ritter,Jason R	22-Dec-08	Perform senior associate review of management's 3Q09 stock compensation document.	0.7	
Austin,Ashley Albers	22-Dec-08	Test a financial reporting control, by observing a Circuit City Account Reconciliation Meeting concerning H. Ferguson and K. Silva's (both Circuit City) accounts.	0.8	
Garlock,Travis L	22-Dec-08	Review effective tax rate audit procedures.	0.8	
McMahon,John	22-Dec-08	Perform revisions to client re-evaluation document.	0.8	
Humphreys, Susan	22-Dec-08	Conference with V. Johnson (KPMG) regarding the final analytical for Q3 2009.	0.9	
Johnson, Vernon	22-Dec-08	Conference with S. Humphreys (KPMG) regarding the final analytical for Q3 2009.	0.9	
Monnet,Christopher M	22-Dec-08	Clear manager review comments on Q3 Shrink testwork.	0.9	

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Name	Date	Description	Hours	Amount
Miller,Lyndsey	22-Dec-08	Perform substantive procedures over Chase receivable for 3Q09.	1.0	
Miller,Lyndsey	22-Dec-08	Revise Forfeiture Rate Memo for 3Q09.	1.0	
Austin,Ashley Albers	22-Dec-08	Continue review of the 3Q Fixed Asset Impairment excel spreadsheet.	1.1	
Degnan,Daniel J	22-Dec-08	Review the required FIN 48 reserves associated with various state tax positions of Circuit City.	1.2	
Monnet,Christopher M	22-Dec-08	Clear manager review comments on Inventory Aging testwork.	1.2	
Ritter,Jason R	22-Dec-08	Review the 11/30/08 store impairment testing analysis to verify that formulas were accurate and linked to the appropriate cells within the spreadsheet.	1.2	
Austin,Ashley Albers	22-Dec-08	Continue to review the 3Q Fixed Asset Impairment excel spreadsheet for an additional sample of stores.	1.3	
Degnan,Daniel J	22-Dec-08	Conference with K. Smith, G. Ridgeway, J. McDonald (all Circuit City), C. Sitterson (KPMG) to discuss the status of the third quarter documentation and discuss any unusual items on the documentation.	1.4	
Degnan,Daniel J	22-Dec-08	Review the documentation that calculate the impact of a change in the planned repatriation of the book-tax difference in the investment in InterTAN Canada from a stock sale to an asset sale and analyzing the interplay with the IRC Section 956 conclusion on the deferred tax liability required by APB 23.	1.4	
Garlock,Travis L	22-Dec-08	Analyze and audit discreet tax items for InterTAN.	1.4	
Sitterson,Christopher	22-Dec-08	Conference with K. Smith, G. Ridgeway, J. McDonald (all Circuit City), D. Degnan (KPMG) to discuss the status of the third quarter documentation and discuss any unusual items on the documentation.	1.4	
Xystros,Christos M.	22-Dec-08	Perform partner review of quarterly stock compensation testwork.	1.4	
Miller,Lyndsey	22-Dec-08	Perform substantive procedures over Advertising for 3Q09.	1.5	
Monnet,Christopher M	22-Dec-08	Clear manager review comments on Q3 Closed Stores Inventory Impairment Memo.	1.5	

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Name	Date	Description	Hours	Amount
Degnan,Daniel J	22-Dec-08	Analyze the discrete tax expense and benefit items identified by Circuit City, specifically the change resulting from the settlement with the Internal Revenue Service for the Fiscal Years ending 2/28/04, 2/28/05 and 2/28/06.	1.6	
Monnet,Christopher M	22-Dec-08	Clear manager review comments on Q3 Entertainment Inventory Reserve Memo.	1.6	
Monnet,Christopher M	22-Dec-08	Draft Q3 Income Statement Analytical.	1.8	
Ritter,Jason R	22-Dec-08	Select an additional testwork sample for our store impairment analysis testing using KPMG's Multiple Unit Sampling (MUS) tool.	1.8	
Miller,Lyndsey	22-Dec-08	Perform substantive procedures over Lease Incentive rollforward for 3Q09.	2.0	
Sitterson,Christopher	22-Dec-08	Review client's calculation of income statement effect of reversal of capital loss carryback receivable and document.	2.0	
Miller,Lyndsey	22-Dec-08	Perform substantive procedures over Gift Cards for 3Q09.	2.1	
Humphreys, Susan	22-Dec-08	Revise the Balance Sheet Q3 Analytical based on review notes provided by J. McMahon (KPMG Richmond)	2.4	
Humphreys, Susan	22-Dec-08	Revise the Income Statement Q3 Analytical based on review notes provided by J. McMahon (KPMG Richmond)	2.5	
Sitterson,Christopher	22-Dec-08	Review and preparation of documentation regarding planning audit approach.	3.0	
Xystros,Christos M.	22-Dec-08	Perform partner review of InterTAN Canada Ltd. completion memorandum prepared by Toronto audit team.	3.0	
Sitterson,Christopher	22-Dec-08	Analyze reasonableness of the 3Q budgeted tax rate and reviewing documentation.	3.1	
Sitterson,Christopher	22-Dec-08	Review client's calculation of income statement effect of booking state receivables for the reversal of unfavorable IRS adjustments related to FNANB and document.	3.2	
McMahon,John	22-Dec-08	Perform senior manager review of InterTAN Canada Ltd. completion memorandum prepared by Toronto audit team.	3.7	
Austin,Ashley Albers	22-Dec-08	Review the 3Q Fixed Asset Impairment excel spreadsheet for an additional sample of stores.	3.9	
Garlock,Travis L	22-Dec-08	Analyze and audit deferred taxes and tax valuation allowance.	3.9	

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Name	Date	Description	Hours	Amount
Garlock, Travis L	22-Dec-08	Audit effective tax rate schedule and reconcile to FY 09 forecast and other support.	3.9	
Humphreys, Susan	23-Dec-08	Conference with J. Jones (InterTAN) regarding the Rogers core load accrual and the accounting for the transaction.	0.3	
Jobe V, John T	23-Dec-08	Conference with C. Monnet (KPMG) to discuss Bonus testwork.	0.3	
Johnson, Vernon	23-Dec-08	Audit Planning 09 file review.	0.3	
McMahon, John	23-Dec-08	Correspondence with B. Fose (Circuit City) regarding suggested revisions to the inventory impairment document.	0.3	
Monnet, Christopher M	23-Dec-08	Conference with J. Jobe (KPMG) to discuss Bonus testwork.	0.3	
Monnet, Christopher M	23-Dec-08	Perform testwork over Inventory Clearance account.	0.3	
Ritter, Jason R	23-Dec-08	Conference with H. Merten (Circuit City) regarding the FAS 123R accounting treatment for awards held by employees terminated by Circuit City in November 2008.	0.3	
Austin, Ashley Albers	23-Dec-08	Analyze 3Q account reconciliation as it related to Fixed Assets.	0.4	
Degnan, Daniel J	23-Dec-08	Conference with J. Ritter (KPMG) to discuss the status of certain Circuit City income tax audits.	0.4	
Humphreys, Susan	23-Dec-08	Conference with G. Mount (KPMG) to discuss Q3 review notes.	0.4	
Mount, Gord	23-Dec-08	Conference with S. Humphreys (KPMG) to discuss Q3 review notes.	0.4	
Ritter, Jason R	23-Dec-08	Conference with D. Degnan (KPMG) to discuss the status of certain Circuit City income tax audits.	0.4	
Ritter, Jason R	23-Dec-08	Conference with F. Telegadas (Circuit City) to discuss the status of several litigation matters.	0.4	
Ritter, Jason R	23-Dec-08	Conference with J. Garrett (Circuit City) to discuss certain deferrals on the 3Q09 Vendor Fund Must Spend account reconciliation.	0.4	
McMahon, John	23-Dec-08	Conference call with C. Xystros and P. Munter (both KPMG) regarding the accounting for a stock award.	0.5	
Mount, Gord	23-Dec-08	Review Q3 documentation and review of the review notes.	0.5	

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Name	Date	Description	Hours	Amount
Munter,Paul H.	23-Dec-08	Conference call with C. Xystros and J. McMahon (both KPMG) regarding the accounting for a stock award.	0.5	
Ritter,Jason R	23-Dec-08	Research the FAS 123R accounting treatment for awards held by employees terminated by Circuit City in November 2008.	0.5	
Xystros,Christos M.	23-Dec-08	Conference call with J. McMahon and P. Munter (both KPMG) regarding the accounting for a stock award.	0.5	
Austin,Ashley Albers	23-Dec-08	Test a financial reporting control, by observing a Circuit City Account Reconciliation Meeting concerning A. Pietrantonio's (Circuit City) accounts.	0.6	
Jobe V,John T	23-Dec-08	Conference with A. Pietrantonio (Circuit City) to discuss timing of the Form 10-Q.	0.6	
Austin,Ashley Albers	23-Dec-08	Reconcile amounts on 3Q account reconciliation related to Vendor Funding against the general ledger.	0.7	
Croston,Paul William	23-Dec-08	Conference with C. Sitterson (KPMG) and D. Degnan (KPMG) to discuss the significant items that occurred in the third quarter.	0.7	
Degnan,Daniel J	23-Dec-08	Conference with C. Sitterson (KPMG) to discuss open issues on documentation that have been reviewed.	0.7	
Degnan,Daniel J	23-Dec-08	Conference with K. Smith (Circuit City) regarding a sensitivity analysis of the impacts of reporting items in the effective tax rate instead of discrete, the impact on the balance sheet classification between short term and long term as a result of including items in the ETR and a document discussing issues regarding a valuation for the deferred tax assets of InterTAN Canada.	0.7	
Degnan,Daniel J	23-Dec-08	Conference with P. Croston (KPMG) and C. Sitterson (KPMG) to discuss the significant items that occurred in the third quarter.	0.7	
Humphreys, Susan	23-Dec-08	Revise the Completion document.	0.7	
Sitterson,Christopher	23-Dec-08	Conference with D. Degnan (KPMG) to discuss open issues on documentation that have been reviewed.	0.7	
Sitterson,Christopher	23-Dec-08	Conference with P. Croston (KPMG) and D. Degnan (KPMG) to discuss the significant items that occurred in the third quarter.	0.7	
Croston,Paul William	23-Dec-08	Conference with C. Xystros, D. Degnan, J. McMahon, and C. Sitterson (all KPMG) regarding the status of income tax testwork for the quarter ended 11/30/08.	0.8	
Croston,Paul William	23-Dec-08	Review Circuit City 3Q provisions documents.	0.8	

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Name	Date	Description	Hours	Amount
Degnan,Daniel J	23-Dec-08	Conference with C. Xystros, P. Croston, J. McMahon, and C. Sitterson (all KPMG) regarding the status of income tax testwork for the quarter ended 11/30/08.	0.8	
Degnan,Daniel J	23-Dec-08	Conference with G. Ridgeway (Circuit City) and C. Sitterson (KPMG) about the schedule calculating the net income statement impact of the IRS settlement and method change to clarify issues raised on the previous day.	0.8	
McMahon,John	23-Dec-08	Conference with C. Xystros, D. Degnan, P. Croston, and C. Sitterson (all KPMG) regarding the status of income tax testwork for the quarter ended 11/30/08.	0.8	
Sitterson,Christopher	23-Dec-08	Conference with C. Xystros, D. Degnan, J. McMahon, and P. Croston (all KPMG) regarding the status of income tax testwork for the quarter ended 11/30/08.	0.8	
Sitterson,Christopher	23-Dec-08	Conference with G. Ridgeway (Circuit City) and D. Degnan (KPMG) about the schedule calculating the net income statement impact of the IRS settlement and method change to clarify issues raised on the previous day.	0.8	
Xystros,Christos M.	23-Dec-08	Conference with J. McMahon, D. Degnan, P. Croston, and C. Sitterson (all KPMG) regarding the status of income tax testwork for the quarter ended 11/30/08.	0.8	
Austin,Ashley Albers	23-Dec-08	Perform reasonableness testwork over 3Q account reconciliations related to Vendor Funding.	0.9	
Degnan,Daniel J	23-Dec-08	Manager Level Review the Budgeted Effective Tax Rate.	0.9	
Johnson, Vernon	23-Dec-08	Analyze findings relating to Goodwill Impairment analysis for 1-month period.	0.9	
Humphreys, Susan	23-Dec-08	Research review standards in Canadian GAAP in comparison to US GAAP.	1.0	
Miller,Lyndsey	23-Dec-08	Perform substantive procedures over Chase receivable for 3Q09.	1.0	
Miller,Lyndsey	23-Dec-08	Perform substantive procedures over InterTAN- US Other Comprehensive Income (OCI) balance for 3Q09.	1.0	
Miller,Lyndsey	23-Dec-08	Perform substantive procedures over Tourmalet Other Comprehensive Income (OCI) balance for 3Q09.	1.0	
Miller,Lyndsey	23-Dec-08	Revise forfeiture rate document for 3Q09.	1.0	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	23-Dec-08	Reconcile amounts on 3Q account reconciliation related to Severance to the general ledger.	1.1	
Garlock,Travis L	23-Dec-08	Audit deferred tax asset balance sheet presentation.	1.1	
Monnet,Christopher M	23-Dec-08	Perform Q3 Bonus Accrual test work.	1.1	
Garlock,Travis L	23-Dec-08	Review and audit deferred tax on other comprehensive income.	1.2	
Garlock,Travis L	23-Dec-08	Revise tax provision documentation provided by client.	1.2	
Austin,Ashley Albers	23-Dec-08	Prepare control testwork documentation related to observance of CCS Account Reconciliation Meetings as part of the Financial Reporting process.	1.3	
McMahon,John	23-Dec-08	Draft agenda for concurring partner conference call to discuss status of third quarter review procedures and FY09 integrated audit planning.	1.3	
Monnet,Christopher M	23-Dec-08	Perform Q3 Severance Accrual Testwork.	1.3	
Austin,Ashley Albers	23-Dec-08	Reconcile and review 3Q account reconciliation related to Severance.	1.4	
Garlock,Travis L	23-Dec-08	Revise tax overview document.	1.5	
Miller,Lyndsey	23-Dec-08	Perform substantive procedures over InterTAN- Canada Other Comprehensive Income balance for 3Q09.	1.5	
Austin,Ashley Albers	23-Dec-08	Test a financial reporting control, by observing a Circuit City Account Reconciliation Meeting concerning T. Tilghman and C. Elliot's (both Circuit City) accounts.	1.6	
Degnan,Daniel J	23-Dec-08	Verifying that the information in Circuit City's separate tax provision workpapers are consistent and agree to amounts on summary schedules.	1.6	
Jobe V,John T	23-Dec-08	Conference with J. McMahon and C. Xystros (both KPMG) regarding status of third quarter review procedures.	1.6	
McMahon,John	23-Dec-08	Conference with J. Jobe and C. Xystros (both KPMG) regarding status of third quarter review procedures.	1.6	
Xystros,Christos M.	23-Dec-08	Conference with J. Jobe and J. McMahon (both KPMG) regarding status of third quarter review procedures.	1.6	
Ritter,Jason R	23-Dec-08	Revise the 3Q09 litigation summary based on discussion with F. Telegadas (Circuit City).	1.7	

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Name	Date	Description	Hours	Amount
Bibb Jr.,David Lawrence	23-Dec-08	Conference call with C. Xystros, J. McMahon, C. Bruce, and J. Jobe (all KPMG) to discuss status of third quarter review procedures and FY09 integrated audit planning. (D. Bibb did not attend for entire call)	2.0	
Bruce,Charles D.	23-Dec-08	Conference call with C. Xystros, D. Bibb (not for entire call), J. McMahon and J. Jobe (all KPMG) to discuss status of third quarter review procedures and FY09 integrated audit planning.	2.1	
Garlock,Travis L	23-Dec-08	Audit discreet payables related to IRS settlement on treatment of SPEs.	2.1	
Jobe V,John T	23-Dec-08	Conference call with C. Xystros, D. Bibb (not for entire call), C. Bruce, and J. McMahon (all KPMG) to discuss status of third quarter review procedures and FY09 integrated audit planning.	2.1	
McMahon,John	23-Dec-08	Conference call with C. Xystros, D. Bibb (not for entire call), C. Bruce, and J. Jobe (all KPMG) to discuss status of third quarter review procedures and FY09 integrated audit planning.	2.1	
Xystros,Christos M.	23-Dec-08	Conference call with J. McMahon, D. Bibb (not for entire call), C. Bruce, and J. Jobe (all KPMG) to discuss status of third quarter review procedures and FY09 integrated audit planning.	2.1	
Ritter,Jason R	23-Dec-08	Perform senior associate review of 3Q09 vendor funding testwork.	2.3	
Miller,Lyndsey	23-Dec-08	Revise 3Q09 Balance Sheet Analytical.	2.5	
Xystros,Christos M.	23-Dec-08	Perform partner review of quarterly vendor consideration testwork.	3.0	
Sitterson,Christopher	23-Dec-08	Review client's calculation of income statement effect of FIN 48 revisions.	3.1	
Jobe V,John T	29-Dec-08	Conference with A. Pietrantoni (Circuit City) to discuss status of quarterly close and update on KPMG documentation.	0.7	
Jobe V,John T	29-Dec-08	Review quarterly review work over gift cards.	0.9	
Jobe V,John T	29-Dec-08	Review information regarding the Circuit City Ethics and Compliance line.	1.1	
McMahon,John	30-Dec-08	Conference with J. Ritter (KPMG) regarding Circuit City's third quarter stock compensation document.	0.3	
Ritter,Jason R	30-Dec-08	Conference with H. Merten (Circuit City) the FAS 123R accounting treatment for awards held by employees terminated by Circuit City in November 2008.	0.3	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	30-Dec-08	Conference with J. McMahon (KPMG) regarding Circuit City's third quarter stock compensation document.	0.3	
Johnson, Vernon	30-Dec-08	Second review of Q3 documentation and Completion documents after revisions.	0.4	
Jobe V,John T	30-Dec-08	Conference with A. Pietrantoni (Circuit City) to discuss timing of the Form 10-Q.	0.5	
Johnson, Vernon	30-Dec-08	Conference call with J. McMahon and G. Mount (both KPMG) regarding the status of the InterTAN third quarter review.	0.5	
McMahon,John	30-Dec-08	Conference call with G. Mount and V. Johnson (both KPMG) regarding the status of the InterTAN third quarter review.	0.5	
McMahon,John	30-Dec-08	Perform research of accounting implications of stock option awards with non-substantive service periods.	0.5	
McMahon,John	30-Dec-08	Research related to accounting for product warranty costs.	0.5	
Mount, Gord	30-Dec-08	Conference call with J. McMahon and V. Johnson (both KPMG) regarding the status of the InterTAN third quarter review.	0.5	
Ritter,Jason R	30-Dec-08	Revise pending list for remaining quarterly procedures.	0.6	
McMahon,John	30-Dec-08	Perform manager review of stock compensation documentation for the third quarter.	1.0	
McMahon,John	30-Dec-08	Perform senior manager review of third quarter Chase account balances.	1.0	
Ritter,Jason R	30-Dec-08	Perform senior associate review of 3Q09 vendor funding testwork.	1.0	
Johnson, Vernon	30-Dec-08	Conference with R. McCartney (InterTAN) regarding outstanding items per KPMG-US review of completion document.	1.2	
McMahon,John	30-Dec-08	Perform senior manager review of Advertising Receivables documentation for the third quarter review.	1.7	
McMahon,John	30-Dec-08	Perform senior manager review of vendor funding documentation for the third quarter.	1.7	
Ritter,Jason R	30-Dec-08	Review KPMG's 123(R) Manual regarding accounting treatment for awards held by employees terminated by Circuit City in November 2008.	1.8	
Croston,Paul William	30-Dec-08	Review 3Q tax provision documentation.	2.1	
Croston,Paul William	30-Dec-08	Continue to review 3Q tax provision documentation.	2.8	

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Name	Date	Description	Hours	Amount
McMahon,John	31-Dec-08	Review revised Form 10Q filing schedule.	0.1	
McMahon,John	31-Dec-08	Research related to Ricardo Benjamin Salinas Pliego's ownership interest in Circuit City and the impact on independence.	0.6	
Sitterson,Christopher	31-Dec-08	Review comments from tax partner P. Croston (KPMG) regarding 3Q provision.	0.6	
McMahon,John	31-Dec-08	Prepare documentation for audit committee conference scheduled for 1/14/09.	1.0	
McMahon,John	31-Dec-08	Perform manager review of stock compensation documentation for the third quarter.	3.4	
McMahon,John	01-Jan-09	Perform senior manager review of the third quarter litigation summary document.	0.3	
McMahon,John	01-Jan-09	Perform senior manager review of the third quarter weighted average share calculation.	0.4	
McMahon,John	01-Jan-09	Perform senior manager review of testwork over price protection chargeback's.	0.5	
Mount, Gord	02-Jan-09	Review of revised completion document.	0.5	
Degnan,Daniel J	05-Jan-09	Conference with J. McMahon (KPMG) regarding the status of the third quarter tax review.	0.1	
McMahon,John	05-Jan-09	Conference with D. Degnan (KPMG) regarding the status of the third quarter tax review.	0.1	
Humphreys, Susan	05-Jan-09	Conference with A. Stevenson (InterTAN - Inventory Management) regarding the inventory count schedule at the stores and at the warehouse.	0.3	
Johnson, Vernon	05-Jan-09	Review Sox testing and provide update to KPMG US.	0.3	
McMahon,John	05-Jan-09	Conference with A. Pietrantonio (Circuit City) regarding the current status of the Form 10Q.	0.3	
McMahon,John	05-Jan-09	Review of Toronto team's internal control testwork summary status spreadsheet.	0.3	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Pension rollforward.	0.3	
Austin,Ashley Albers	05-Jan-09	Request further support related to Restoration Plan testwork from H. Merten (Circuit City).	0.4	
Degnan,Daniel J	05-Jan-09	Draft documentation for audit committee conference.	0.5	
Degnan,Daniel J	05-Jan-09	Conference call with G. Ridgeway (Circuit City) discussing the remaining open issues for the third quarter tax provision	0.5	

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Name	Date	Description	Hours	Amount
Monnet,Christopher M	05-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	0.5	
Jobe V,John T	05-Jan-09	Conference with V. Crauley and L. Henry (both Circuit City) to review the Company's response to a call received by the Company's Alert line.	0.6	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Closed Store Impairment memorandum.	0.6	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Inventory Shrink memorandum.	0.9	
Bonham,Thomas V	05-Jan-09	Review prior quarter procedures regarding the Earning Per Share calculation to prepare for current quarter testwork.	1.0	
Croston,Paul William	05-Jan-09	Review of tax provision documentation.	1.0	
Miller,Lyndsey	05-Jan-09	Perform substantive procedures over Advertising for 3Q09.	1.0	
Bonham,Thomas V	05-Jan-09	Review Gift Card, Payroll, Lease processes work papers to catch up to date and see what can be completed before year end.	1.1	
Jobe V,John T	05-Jan-09	Review of document regarding the accounting for captive insurance company.	1.1	
Miller,Lyndsey	05-Jan-09	Perform substantive procedures over Chase receivable for 3Q09.	1.1	
Austin,Ashley Albers	05-Jan-09	Review final trial balances received from Circuit City.	1.2	
McMahon,John	05-Jan-09	Draft documentation for January 2009 audit committee conference.	1.2	
Jobe V,John T	05-Jan-09	Review information regarding the Ethics and Compliance Alert line.	1.4	
McMahon,John	05-Jan-09	Perform senior manager review of third quarter other comprehensive income documentation.	1.4	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Inventory Aging memorandum.	1.4	
McMahon,John	05-Jan-09	Draft document regarding the impact on stock compensation expense of the departure of the CEO during the company's third quarter.	1.5	
Sitterson,Christopher	05-Jan-09	Review calculation of forecasted ending deferred based on current year schedule M adjustment as a part of 3Q tax provision.	1.5	

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Name	Date	Description	Hours	Amount
McMahon,John	05-Jan-09	Perform senior manager review of third quarter stock compensation document.	1.6	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Markdown Summary Report.	1.6	
Bonham,Thomas V	05-Jan-09	Perform testwork over management's sample of inventory impairment schedule.	1.7	
Xystros,Christos M.	05-Jan-09	Conference with M. Mosier (Circuit City) regarding status of third quarter interim review procedures.	1.7	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Entertainment Inventory Impairment memorandum.	1.8	
Xystros,Christos M.	05-Jan-09	Review revised documents on third quarter inventory valuation procedures.	2.3	
Monnet,Christopher M	05-Jan-09	Perform Q3 Testwork over Inventory Clearing account.	2.4	
Humphreys, Susan	05-Jan-09	Clear review notes from KPMG Richmond on the quarterly file completion document.	2.5	
Austin,Ashley Albers	05-Jan-09	Test reasonableness of Restoration Plan as part of Third Quarter Review.	2.9	
Bonham,Thomas V	05-Jan-09	Clear comments on 3Q "Weighted Average Shares Calculation" schedule and performed further testwork.	3.0	
Austin,Ashley Albers	05-Jan-09	Test reasonableness of Pension Fund as part of Third Quarter Review.	3.5	
Sitterson,Christopher	05-Jan-09	Review staff prepared work papers for forecasted current year schedule M adjustments as part of 3Q Tax provision.	3.8	
Miller,Lyndsey	05-Jan-09	Document the balance sheet analytical for the third quarter interim review.	3.9	
Austin,Ashley Albers	06-Jan-09	Document reviewed copy of InterTan Deconsolidation memorandum in Accounting Implications of Chapter 11 Binder.	0.2	
McMahon,John	06-Jan-09	Conference with C. Monnet (KPMG) to discuss manager review comments.	0.2	
Miller,Lyndsey	06-Jan-09	Conference with C. Huebner (Circuit City) regarding the Chase receivables.	0.2	
Monnet,Christopher M	06-Jan-09	Conference with J. McMahon (KPMG) to discuss manager review comments.	0.2	

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Name	Date	Description	Hours	Amount
Bonham,Thomas V	06-Jan-09	Conference with J. Ritter (KPMG) regarding the "Weighted Average Shares Calculation" testwork.	0.3	
Ritter,Jason R	06-Jan-09	Conference with T. Bonham (KPMG) regarding the "Weighted Average Shares Calculation" testwork.	0.3	
Sitterson,Christopher	06-Jan-09	Review rollforward of Other Comprehensive Income relating to the 3Q tax provision.	0.3	
Degnan,Daniel J	06-Jan-09	Conference with J. McDonald (Circuit City) to discuss significant third quarter issues.	0.4	
McMahon,John	06-Jan-09	Review of manager review comments to date on third quarter testwork.	0.4	
McMahon,John	06-Jan-09	Perform senior manager review of draft income tax footnote for the Form 10Q.	0.4	
McMahon,John	06-Jan-09	Conference with J. Ritter and L. Miller (both KPMG) to discuss manager review comments.	0.4	
Miller,Lyndsey	06-Jan-09	Conference with J. Ritter and J. McMahon (both KPMG) to discuss manager review comments.	0.4	
Ritter,Jason R	06-Jan-09	Conference with L. Miller and J. McMahon (both KPMG) to discuss manager review comments.	0.4	
Bruce,Charles D.	06-Jan-09	Perform concurring partner review of draft third quarter Form 10Q.	0.5	
Jobe V,John T	06-Jan-09	Conference with J. McMahon, L. Miller, J. Ritter, and C. Monnet (all KPMG) to discuss the status of third quarter review testwork.	0.5	
Johnson, Vernon	06-Jan-09	Year end audit planning for Inventory procedures (store counts).	0.5	
McMahon,John	06-Jan-09	Conference with J. Jobe, L. Miller, J. Ritter, and C. Monnet (all KPMG) to discuss the status of third quarter review testwork.	0.5	
Miller,Lyndsey	06-Jan-09	Conference with J. Jobe, J. McMahon, J. Ritter, and C. Monnet (all KPMG) to discuss the status of third quarter review testwork.	0.5	
Monnet,Christopher M	06-Jan-09	Conference with J. Jobe, L. Miller, J. Ritter, and J. McMahon (all KPMG) to discuss the status of third quarter review testwork.	0.5	
Monnet,Christopher M	06-Jan-09	Clear Manager Review comments on Inventory Aging testwork.	0.5	
Monnet,Christopher M	06-Jan-09	Perform Q3 Testwork over Inventory Clearing account.	0.5	

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Name	Date	Description	Hours	Amount
Ritter,Jason R	06-Jan-09	Conference with J. Jobe, L. Miller, J. McMahon, and C. Monnet (all KPMG) to discuss the status of third quarter review testwork.	0.5	
Ritter,Jason R	06-Jan-09	Conference with J. Garrett (Circuit City) to discuss the nature of several items appearing on the November vendor consideration out-of-period analysis.	0.5	
Bonham,Thomas V	06-Jan-09	Compile Professional Practice Letters (PPL's) to update reference binder for Circuit City.	0.6	
Jobe V,John T	06-Jan-09	Review information regarding the Ethics and Compliance Alert line.	0.6	
Sitterson,Christopher	06-Jan-09	Revise documentation of 3Q provision based on manager's review.	0.6	
Monnet,Christopher M	06-Jan-09	Perform Q3 Testwork over Closed Store Impairment memorandum.	0.7	
Ritter,Jason R	06-Jan-09	Document explanation for significant vendor related accruals included in the 11/30/08 inventory clearing account balance.	0.8	
Ritter,Jason R	06-Jan-09	Draft summary of 3Q09 testwork status in preparation for conference.	0.9	
Sitterson,Christopher	06-Jan-09	Test client's deferred tax roll forward for 3Q.	0.9	
Bonham,Thomas V	06-Jan-09	Perform further testwork over 3Q "Weighted Average Shares Calculation".	1.0	
Monnet,Christopher M	06-Jan-09	Conference with B. Fose (Circuit City) regarding Q3 Inventory Impairment.	1.0	
Ritter,Jason R	06-Jan-09	Draft document regarding stock compensation treatment of employees terminated in November 2008.	1.0	
Sitterson,Christopher	06-Jan-09	Test reversal of valuation allowance for state Net Operating Losses and documenting results.	1.0	
Austin,Ashley Albers	06-Jan-09	Analyze additional support regarding manual depreciation amounts used in Asset Impairment Testwork.	1.1	
Jobe V,John T	06-Jan-09	Review of lease termination accrual.	1.1	
Degnan,Daniel J	06-Jan-09	Conference with G. Ridgeway and J. Witt (both Circuit City) to discuss significant third quarter issues related to the intercompany loan between Canada and the U.S.	1.2	
Sitterson,Christopher	06-Jan-09	Test client's revised discrete tax expense for 3Q.	1.2	

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Name	Date	Description	Hours	Amount
Miller,Lyndsey	06-Jan-09	Perform substantive procedures over InterTAN goodwill balance for 3Q09.	1.4	
Ritter,Jason R	06-Jan-09	Review management's November vendor consideration out-of-period analysis to determine the nature and extent of testwork to perform.	1.4	
Johnson, Vernon	06-Jan-09	Perform Impairment testing relating to the Year end audit in accordance with FAS 144.	1.7	
Sitterson,Christopher	06-Jan-09	Test client's accrued tax roll forward for 3Q.	1.8	
Jobe V,John T	06-Jan-09	Conference with C. Xystros and J. McMahon (both KPMG) regarding status of third quarter review work to date.	2.1	
McMahon,John	06-Jan-09	Conference with C. Xystros and J. Jobe (both KPMG) regarding status of third quarter review work to date.	2.1	
Xystros,Christos M.	06-Jan-09	Conference with J. McMahon and J. Jobe (both KPMG) regarding status of third quarter review work to date.	2.1	
Miller,Lyndsey	06-Jan-09	Perform substantive procedures over InterTAN- US Other Comprehensive Income balance for 3Q09.	2.5	
Degnan,Daniel J	06-Jan-09	Perform Manager review of provision documentation for the third quarter including the deferred tax analysis.	2.6	
Monnet,Christopher M	06-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	2.7	
Sitterson,Christopher	06-Jan-09	Test client's ending deferred forecast for sensitivity to various potential variances in client's provision	2.7	
Austin,Ashley Albers	06-Jan-09	Revise Third Quarter Balance Sheet Analytical balances since receiving final trial balances.	2.8	
Miller,Lyndsey	06-Jan-09	Perform substantive procedures over InterTAN- Canada Other Comprehensive Income balance for 3Q09.	3.0	
Sitterson,Christopher	06-Jan-09	Test client's revised balance sheet presentation of tax accounts.	3.1	
Austin,Ashley Albers	06-Jan-09	Analyze manual depreciation amounts used in third quarter Asset Impairment Testwork to source file.	3.7	
Monnet,Christopher M	06-Jan-09	Continue to draft documentation regarding Q3 Balance Sheet Analytical.	3.9	
Xystros,Christos M.	06-Jan-09	Review of draft of Form 10Q including review of other companies 10Qs that were in Chapter 11 bankruptcy protection.	3.9	
Austin,Ashley Albers	07-Jan-09	Complete testwork over reasonableness of Restoration Plan as part of 3rd Quarter Review.	0.1	

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Name	Date	Description	Hours	Amount
Austin,Ashley Albers	07-Jan-09	Complete testwork over reasonableness of Pension Fund as part of 3rd Quarter Review.	0.2	
McMahon,John	07-Jan-09	Conference with C. Monnet (KPMG) to discuss manager review comments on inventory testwork.	0.3	
McMahon,John	07-Jan-09	Perform senior manager review of third quarter pension plan rollforward.	0.3	
Monnet,Christopher M	07-Jan-09	Conference with J. McMahon (KPMG) to discuss manager review comments on inventory testwork.	0.3	
McMahon,John	07-Jan-09	Perform senior manager review of third quarter other comprehensive income documentation.	0.5	
Bruce,Charles D.	07-Jan-09	Conference with C. Xystros, J. McMahon, and J. Jobe (all KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	0.8	
Jobe V,John T	07-Jan-09	Review of Form 10-Q.	0.8	
Jobe V,John T	07-Jan-09	Review of Internal Audit reports.	0.8	
Jobe V,John T	07-Jan-09	Conference with C. Xystros, C. Bruce, and J. McMahon (all KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	0.8	
McMahon,John	07-Jan-09	Conference with C. Xystros, C. Bruce, and J. Jobe (all KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	0.8	
Xystros,Christos M.	07-Jan-09	Conference with J. McMahon, C. Bruce, and J. Jobe (all KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	0.8	
Croston,Paul William	07-Jan-09	Continue to review tax provision documentation.	0.9	
Ritter,Jason R	07-Jan-09	Conference with M. Garcia-Little (Circuit City) to discuss questions arising from the testwork over the additional rejected lease damages testwork.	1.1	
Monnet,Christopher M	07-Jan-09	Continue to perform Q3 Testwork over Inventory Clearing account.	1.3	
Sitterson,Christopher	07-Jan-09	Draft documentation of testwork and results related to tax account rollforwards for 3Q provision.	1.3	
Austin,Ashley Albers	07-Jan-09	Select new test sample for further Asset Impairment Testwork.	1.4	

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Name	Date	Description	Hours	Amount
Jobe V,John T	07-Jan-09	Conference with C. Xystros and J. McMahon (both KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	1.4	
McMahon,John	07-Jan-09	Conference with C. Xystros and J. Jobe (both KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	1.4	
Sitterson,Christopher	07-Jan-09	Draft documentation of testwork and results related to intra-period allocation of 3Q tax expense.	1.4	
Xystros,Christos M.	07-Jan-09	Conference with J. McMahon and J. Jobe (both KPMG) regarding FY09 audit approach for valuation and estimates and status of third quarter review testwork.	1.4	
Sitterson,Christopher	07-Jan-09	Draft documentation of testwork and results related to deferred tax reconciliation for 3Q provision.	1.5	
Miller,Lyndsey	07-Jan-09	Perform substantive audit procedures over Chase.	1.6	
McMahon,John	07-Jan-09	Perform senior manager review of third quarter inventory testwork.	1.7	
Monnet,Christopher M	07-Jan-09	Clear Manager comments on Inventory Testwork.	1.9	
Monnet,Christopher M	07-Jan-09	Continue to perform Q3 Testwork over Closed Store Impairment memorandum.	2.0	
Monnet,Christopher M	07-Jan-09	Draft Q3 Inventory Markdown memorandum.	2.2	
Ritter,Jason R	07-Jan-09	Draft document regarding management's methodology and KPMG's testwork over the 11/30/08 inventory holdback analysis.	2.2	
Monnet,Christopher M	07-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	2.3	
Sitterson,Christopher	07-Jan-09	Draft documentation of testwork and results of state reserve calculations for 3Q provision.	2.4	
Austin,Ashley Albers	07-Jan-09	Analyze chargeback amounts used in Vendor Funding third quarter testwork.	2.5	
Miller,Lyndsey	07-Jan-09	Perform substantive audit procedures over Advertising for 3Q09.	2.5	
Ritter,Jason R	07-Jan-09	Perform testwork including recalculations and vouching procedures over the 11/30/08 inventory holdback analysis.	2.5	

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Name	Date	Description	Hours	Amount
Degnan,Daniel J	07-Jan-09	Manager review of provision documentation for the third quarter, including the estimated annual effective tax rate, tie-out to financial reporting, rollforward schedules for the balance sheet accounts and the classification of the balance sheet accounts between current and non-current.	2.7	
Croston,Paul William	07-Jan-09	Review of tax provision documentation.	3.3	
Austin,Ashley Albers	07-Jan-09	Draft Fixed Asset Rollforward document as part of Third Quarter Review.	3.4	
Sitterson,Christopher	07-Jan-09	Draft documentation of testwork and results related to tax account reconciliation for 3Q provision	3.4	
Xystros,Christos M.	07-Jan-09	Review of Circuit City's draft Form 10Q for the third quarter ended 11/30/08.	3.8	
Miller,Lyndsey	07-Jan-09	Continue to document the balance sheet analytical for the third quarter interim review.	3.9	
Ritter,Jason R	08-Jan-09	Conference with B. Quackenbush (Circuit City) to discuss fluctuations in fixed asset accounts.	0.2	
Ritter,Jason R	08-Jan-09	Review procedures to perform over the fixed asset cash flow rollforward.	0.2	
McMahon,John	08-Jan-09	Conference with J. Ritter (KPMG) and C. Elliott (Circuit City) to discuss collection of advertising receivables.	0.3	
Monnet,Christopher M	08-Jan-09	Conference with S. Ash (Circuit City) to discuss Sales Tax Payable fluctuations.	0.3	
Ritter,Jason R	08-Jan-09	Conference with J. McMahon (KPMG) and C. Elliott (Circuit City) to discuss collection of advertising receivables.	0.3	
Ritter,Jason R	08-Jan-09	Conference with J. Garrett (Circuit City) to discuss the methodology for the 11/30/08 inventory holdback analysis.	0.3	
Ritter,Jason R	08-Jan-09	Draft document regarding the bankruptcy implications on stock compensation accounting.	0.3	
Monnet,Christopher M	08-Jan-09	Review Fiscal Year 2009 Physical Inventories schedule.	0.4	
Degnan,Daniel J	08-Jan-09	Conference with G. Ridgeway (Circuit City) to discuss Canadian tax questions associated with the company's plan for repatriating the earnings of InterTan Canada.	0.5	

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Name	Date	Description	Hours	Amount
Jobe V,John T	08-Jan-09	Conference with V. Crawley, J. Zidzig (both Circuit City) and J. McMahon (KPMG) regarding status of client's internal control testwork.	0.5	
McMahon,John	08-Jan-09	Conference with V. Crawley, J. Zidzig (both Circuit City) and J. Jobe (KPMG) regarding status of client's internal control testwork.	0.5	
McMahon,John	08-Jan-09	Perform senior manager review of third quarter inventory testwork.	0.5	
Ritter,Jason R	08-Jan-09	Draft summary for conference with C. Elliott (Circuit City) to discuss bankruptcy issues related to vendor funding.	0.5	
Johnson, Vernon	08-Jan-09	Conference with R. McCartney (Circuit City) regarding year end audit testing and procedures relating to Inventory and Impairments.	0.6	
Monnet,Christopher M	08-Jan-09	Perform Q3 Testwork over Inventory Clearing account.	1.0	
Xystros,Christos M.	08-Jan-09	Perform research regarding the impact of the Northern National Insurance Limited commutation on third quarter and year end audit.	1.0	
Sitterson,Christopher	08-Jan-09	Review and respond to partner questions regarding deferred tax balances net of valuation allowance.	1.1	
Sitterson,Christopher	08-Jan-09	Draft document regarding various events occurring that affected 3Q tax provision.	1.3	
Austin,Ashley Albers	08-Jan-09	Tie out Fixed Asset Cash Flow Worksheet for Third Quarter Review.	1.8	
Bruce,Charles D.	08-Jan-09	Perform concurring partner review of draft third quarter Form 10Q.	2.0	
Miller,Lyndsey	08-Jan-09	Document the balance sheet analytical for the third quarter interim review.	2.0	
Xystros,Christos M.	08-Jan-09	Perform research regarding accounting implications for non-compliance with debt covenants.	2.0	
Miller,Lyndsey	08-Jan-09	Draft chargeback summaries for 3Q09 vendor funding testwork.	2.1	
Ritter,Jason R	08-Jan-09	Document account fluctuations in the balance sheet analytical related to payable and vendor funding accounts.	2.3	
Monnet,Christopher M	08-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	2.4	

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Name	Date	Description	Hours	Amount
McMahon,John	08-Jan-09	Perform senior manager review of third quarter inventory testwork.	2.5	
Xystros,Christos M.	08-Jan-09	Review of Circuit City's draft Form 10Q for the third quarter ended 11/30/08.	3.0	
Croston,Paul William	08-Jan-09	Review of tax provision documentation.	3.2	
Austin,Ashley Albers	08-Jan-09	Continue to review the 3Q Fixed Asset Impairment document for a new sample of stores.	3.3	
Austin,Ashley Albers	08-Jan-09	Review the 3Q Fixed Asset Impairment document for a new sample of stores.	3.9	
Miller,Lyndsey	08-Jan-09	Continue to draft chargeback summaries for 3Q09 vendor funding testwork.	3.9	
Monnet,Christopher M	08-Jan-09	Continue to draft documentation regarding Q3 Balance Sheet Analytical.	3.9	
Ritter,Jason R	09-Jan-09	Conference with J. Garret (Circuit City) to obtain backup for two items in our 3Q09 vendor consideration sample.	0.3	
Degnan,Daniel J	09-Jan-09	Conference call with C. Sitterson (KPMG) discussing the summary document for the third quarter.	0.4	
Sitterson,Christopher	09-Jan-09	Conference call with D. Degnan (KPMG) discussing the summary document for the third quarter.	0.4	
Degnan,Daniel J	09-Jan-09	Review the Canadian tax issues associated with Circuit City's APB 23 position.	0.5	
Degnan,Daniel J	09-Jan-09	Conference call with G. Ridgeway (Circuit City) discussing the Canadian tax issues.	0.5	
Monnet,Christopher M	09-Jan-09	Perform Q3 Accrued Bonus Testwork.	0.5	
Austin,Ashley Albers	09-Jan-09	Draft Third Quarter Review documentation.	0.7	
Sitterson,Christopher	09-Jan-09	Draft document regarding the tax account reconciliation and the computation of 3Q tax expense.	0.8	
Monnet,Christopher M	09-Jan-09	Perform Q3 Accrued Severance Testwork.	0.9	
Miller,Lyndsey	09-Jan-09	Clear manager review comments and revise surplus documentation for 3Q09.	1.0	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Monnet,Christopher M	09-Jan-09	Clear Manager Review comments on Closed Stores Impairment memorandum.	1.3	
Ritter,Jason R	09-Jan-09	Review KPMG's FY09 lease sample selection to determine if any modifications were necessary in light of the store closings.	1.4	
Miller,Lyndsey	09-Jan-09	Continue to document the balance sheet analytical for the third quarter interim review.	1.5	
Austin,Ashley Albers	09-Jan-09	Review prior year Third Quarter Review document to determine items still pending this year.	1.6	
Monnet,Christopher M	09-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	1.8	
Lindamood,Alex Worley	09-Jan-09	Perform review of the third quarter interim review tax documentation, specifically related to section 956 matters.	2.0	
Miller,Lyndsey	09-Jan-09	Clear manager review comments and revise stock compensation documentation for 3Q09	2.0	
Sitterson,Christopher	09-Jan-09	Draft document regarding all of the 3Q tax discrete items.	2.3	
Croston,Paul William	09-Jan-09	Review and analysis of tax provision documentation.	2.4	
Sitterson,Christopher	09-Jan-09	Draft document regarding the effect of the Internal Revenue Service audit settlement occurring during 3Q.	2.5	
Austin,Ashley Albers	09-Jan-09	Draft documentation regarding open items.	2.6	
Ritter,Jason R	09-Jan-09	Document account fluctuations in the balance sheet analytical related to lease and fixed asset accounts.	2.9	
Austin,Ashley Albers	09-Jan-09	Review the 3Q Fixed Asset Impairment excel spreadsheet.	3.1	
Ritter,Jason R	09-Jan-09	Perform senior associate review over 3Q09 vendor consideration sample items.	3.4	
Miller,Lyndsey	09-Jan-09	Revise vendor funding chargeback explanations and cleared manager review comments related to vendor funding chargeback's for 3Q09.	3.5	
Monnet,Christopher M	09-Jan-09	Continue to draft documentation regarding Q3 Balance Sheet Analytical.	3.5	
Ritter,Jason R	12-Jan-09	Conference with S. Ash (Circuit City) to discuss fluctuations in the real estate tax accrual account and the status of a sales tax audit.	0.4	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Xystros,Christos M.	12-Jan-09	Finalize comments on draft Form 10-Q.	0.4	
Bonham,Thomas V	12-Jan-09	Compile Professional Practice Letters (PPL's) to put in reference documentation.	0.6	
Monnet,Christopher M	12-Jan-09	Perform Q3 Accrued Bonus Testwork.	0.6	
Jobe V,John T	12-Jan-09	Review information regarding the Ethics and Compliance Alert line.	0.8	
Jobe V,John T	12-Jan-09	Conference with K. Bradshaw (Circuit City) regarding status of quarterly review documents.	0.8	
Bonham,Thomas V	12-Jan-09	Revise the balance sheet analytical for 3Q.	0.9	
Bonham,Thomas V	12-Jan-09	Perform testwork over rebate liability scheduled for the 3Q review.	1.0	
Jobe V,John T	12-Jan-09	Review of Form 10-Q.	1.1	
Ritter,Jason R	12-Jan-09	Revise the quarterly stock compensation document with procedures performed related to the modification of P. Schoonover's stock awards.	1.2	
Monnet,Christopher M	12-Jan-09	Draft documentation regarding Q3 Balance Sheet Analytical.	1.5	
Jobe V,John T	12-Jan-09	Conference with C. Xystros and J. McMahon (both KPMG) regarding the ability of the Company to continue as a going concern and the strategic alternatives for Circuit City.	1.6	
McMahon,John	12-Jan-09	Conference with C. Xystros and J. Jobe (both KPMG) regarding the ability of the Company to continue as a going concern and the strategic alternatives for Circuit City.	1.6	
Xystros,Christos M.	12-Jan-09	Conference with J. McMahon and J. Jobe (both KPMG) regarding the ability of the Company to continue as a going concern and the strategic alternatives for Circuit City.	1.6	
Ritter,Jason R	12-Jan-09	Revise 3Q stock compensation calculations and quarterly document based on manager review notes.	2.0	
Ritter,Jason R	12-Jan-09	Recalculated the income pickup recognized in relation to the modification of P. Schoonover's stock awards.	2.2	
Ritter,Jason R	12-Jan-09	Document account fluctuations in the balance sheet analytical related to real estate tax accruals, advertising receivables, and surplus lease accounts.	2.2	
Jobe V,John T	12-Jan-09	Review of quarterly balance sheet analysis.	3.2	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
McMahon,John	12-Jan-09	Perform senior manager review of the first draft of the Company's third quarter Form 10Q.	3.5	
Monnet,Christopher M	12-Jan-09	Continue to draft documentation regarding Q3 Balance Sheet Analytical.	3.9	
Johnson, Vernon	13-Jan-09	Conference with A. Stevenson (Interterm - Inventory Management) regarding the inventory count for Jan 24th.	0.5	
Xystros,Christos M.	13-Jan-09	Perform research regarding revising materiality amounts for the FY09 audit.	0.5	
Jobe V,John T	13-Jan-09	Review of exceptions identified in lease testwork.	0.8	
Ritter,Jason R	13-Jan-09	Prepare 3Q09 review documentation to ensure all necessary information is included.	0.9	
Ritter,Jason R	13-Jan-09	Perform senior associate review over 3Q09 vendor consideration sample items.	1.0	
Bonham,Thomas V	13-Jan-09	Review prior quarter procedures over Form 10Q tie out to plan the third quarter tie out procedures.	1.1	
Jobe V,John T	13-Jan-09	Conference with A. Pietrantonio and K. Bradshaw (both Circuit City) regarding status of court proceedings and strategic alternatives.	1.1	
Jobe V,John T	13-Jan-09	Review investment, gift card and store impairment quarterly documents.	1.5	
Jobe V,John T	13-Jan-09	Conference call with C. Xystros and J. McMahon (both KPMG) to discuss the status of the third quarter review.	1.5	
McMahon,John	13-Jan-09	Conference call with C. Xystros and J. Jobe (both KPMG) to discuss the status of the third quarter review.	1.5	
Xystros,Christos M.	13-Jan-09	Conference call with J. McMahon and J. Jobe (both KPMG) to discuss the status of the third quarter review.	1.5	
Bonham,Thomas V	13-Jan-09	Continue to make revisions to the balance sheet analytical for the third quarter interim review.	2.1	
Jobe V,John T	13-Jan-09	Review of income statement analytical review explanations.	2.1	
Bonham,Thomas V	13-Jan-09	Review prior quarter documentation to ensure completeness of the third quarter documentation.	2.3	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Ritter,Jason R	13-Jan-09	Perform senior associate review over the 3Q09 surplus portfolio documentation.	2.8	
Ritter,Jason R	13-Jan-09	Perform senior associate review over the FY09 lease sample items selected by KPMG.	3.3	
McMahon,John	14-Jan-09	Perform senior manager review of goodwill and other comprehensive income account reconciliations for the third quarter interim review.	0.3	
McMahon,John	14-Jan-09	Perform senior manager review of stock compensation calculations regarding the modified Schoonover awards.	0.5	
Ritter,Jason R	14-Jan-09	Perform senior associate review of the 3Q09 fixed asset cash flow workpaper.	0.9	
Bonham,Thomas V	14-Jan-09	Review prior year audit program guide for the vendor consideration process to prepare for year end procedures.	1.1	
Bonham,Thomas V	14-Jan-09	Perform further testwork over the third quarter "Weighted Average Shares Calculation."	1.8	
Bonham,Thomas V	14-Jan-09	Review a sample of leases regarding client's structure of leases and the types of quarterly and year end testwork performed.	2.4	
Bonham,Thomas V	14-Jan-09	Review and analyze prior years' completion documents (2008 and 2007) concentrating on the year end audit and significant audit areas.	2.7	
Jobe V,John T	14-Jan-09	Review of balance sheet analysis.	3.2	
Ritter,Jason R	14-Jan-09	Document account fluctuations in the balance sheet analytical related to leasehold improvements, construction in process & accumulated depreciation.	3.2	
Ritter,Jason R	14-Jan-09	Document account fluctuations in the balance sheet analytical related to leasehold improvements, construction in process & accumulated depreciation.	3.9	
Ritter,Jason R	15-Jan-09	Perform senior associate review over the 3Q09 fixed asset rollforward.	0.8	
Ritter,Jason R	15-Jan-09	Perform senior associate review over the 3Q09 lease accounting incentive rollforward.	0.8	
Ritter,Jason R	15-Jan-09	Perform senior associate review over the 3Q09 rent expense schedule.	0.8	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Bonham,Thomas V	15-Jan-09	Review vendor consideration Test of Operating Effectiveness internal control testwork from prior year to prepare for year end procedures.	0.9	
Jobe V,John T	15-Jan-09	Review of income statement analytical review explanations.	1.5	
Jobe V,John T	15-Jan-09	Review of lease termination accrual.	1.8	
Ritter,Jason R	15-Jan-09	Revise 3Q stock compensation document based on manager review notes.	1.8	
Bonham,Thomas V	15-Jan-09	Review prior year vendor consideration documentation to prepare for year end procedures.	1.9	
Bonham,Thomas V	15-Jan-09	Review prior quarter procedures over stock compensation expenses.	2.0	
McMahon,John	15-Jan-09	Perform senior manager review of balance sheet analytical testwork.	2.0	
Bonham,Thomas V	15-Jan-09	Perform quarterly procedures over phantom stock expense schedule for the third quarter.	2.2	
Ritter,Jason R	15-Jan-09	Revise balance sheet analytical based on manager review notes.	2.3	
Ritter,Jason R	16-Jan-09	Finalize Expenses Payable workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.2	
Ritter,Jason R	16-Jan-09	Finalize Treasury workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.2	
Jobe V,John T	16-Jan-09	Subsequent review of Sales and Use Tax workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.4	
Ritter,Jason R	16-Jan-09	Finalize Fixed Asset workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.4	
Ritter,Jason R	16-Jan-09	Finalize Sales workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.4	
Bonham,Thomas V	16-Jan-09	Finalize Sales and Use Tax workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.7	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
McMahon,John	16-Jan-09	Subsequent review of Audit Committee Minutes workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.7	
Bonham,Thomas V	16-Jan-09	Finalize 11/30/08 Goodwill Impairment Analysis workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Bonham,Thomas V	16-Jan-09	Finalize 5/31/08 Goodwill Impairment Analysis workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Bonham,Thomas V	16-Jan-09	Finalize Sales workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Ritter,Jason R	16-Jan-09	Finalize General Binder A - F workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Bonham,Thomas V	16-Jan-09	Finalize Fixed Asset workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.0	
Bonham,Thomas V	16-Jan-09	Finalize Audit Committee Minutes workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Ritter,Jason R	16-Jan-09	Finalize Financial Reporting workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Ritter,Jason R	16-Jan-09	Finalize FY09 Quarterly Income Tax Provision workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Ritter,Jason R	16-Jan-09	Finalize Surplus workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.3	
Ritter,Jason R	16-Jan-09	Finalize leases workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.9	
McMahon,John	16-Jan-09	Subsequent review of FY09 Quarterly Income Tax Provision workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.0	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
McMahon,John	16-Jan-09	Subsequent review of General Binder A - F workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.5	
Bonham,Thomas V	16-Jan-09	Finalize 1Q09 and 2Q09 workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.8	
Jobe V,John T	16-Jan-09	Subsequent review of Sales workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.9	
McMahon,John	16-Jan-09	Subsequent review of 1Q09 and 2Q09 workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.9	
Jobe V,John T	16-Jan-09	Subsequent review of Fixed Asset workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.3	
Ritter,Jason R	19-Jan-09	Finalize Real Estate and Property Tax workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.2	
Ritter,Jason R	19-Jan-09	Finalize Pension workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.4	
Bonham,Thomas V	19-Jan-09	Finalize Payroll workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.6	
Bonham,Thomas V	19-Jan-09	Finalize Surplus workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Bonham,Thomas V	19-Jan-09	Finalize Treasury workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Ritter,Jason R	19-Jan-09	Finalize Rebates workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.0	
Ritter,Jason R	19-Jan-09	Finalize Advertising workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.2	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
McMahon,John	19-Jan-09	Subsequent review of 5/31/08 Goodwill Impairment Analysis workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.3	
Bonham,Thomas V	19-Jan-09	Finalize leases workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.4	
Ritter,Jason R	19-Jan-09	Finalize Lease Agreement workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.6	
Ritter,Jason R	19-Jan-09	Finalize Stock-based Compensation workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.9	
Ritter,Jason R	19-Jan-09	Finalize CES workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.2	
Jobe V,John T	19-Jan-09	Subsequent review of Surplus workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.9	
McMahon,John	19-Jan-09	Subsequent review of Inventory workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.9	
Jobe V,John T	19-Jan-09	Subsequent review of leases workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.1	
Jobe V,John T	19-Jan-09	Subsequent review of Treasury workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.3	
McMahon,John	19-Jan-09	Subsequent review of 11/30/08 Goodwill Impairment Analysis workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.4	
Bonham,Thomas V	19-Jan-09	Finalize Inventory workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.7	
Bonham,Thomas V	20-Jan-09	Finalize Expenses Payable workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.6	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Bonham,Thomas V	20-Jan-09	Finalize Financial Reporting workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.6	
Bonham,Thomas V	20-Jan-09	Finalize Insurance workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.6	
Bonham,Thomas V	20-Jan-09	Finalize CES workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.7	
Bonham,Thomas V	20-Jan-09	Finalize Gift Cards workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	20-Jan-09	Finalize Stock-based Compensation workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	20-Jan-09	Finalize Merchandise Payables workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.9	
Jobe V,John T	20-Jan-09	Subsequent review of Gift Cards workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Jobe V,John T	20-Jan-09	Subsequent review of Insurance workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Jobe V,John T	20-Jan-09	Subsequent review of Payroll workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.3	
McMahon,John	20-Jan-09	Subsequent review of Financial Reporting workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.9	
Jobe V,John T	20-Jan-09	Subsequent review of Expenses Payable workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.2	
McMahon,John	20-Jan-09	Subsequent review of Merchandise Payables workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.2	

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
McMahon,John	20-Jan-09	Subsequent review of Stock-based Compensation workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.4	
Bonham,Thomas V	21-Jan-09	Finalize Advertising workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	21-Jan-09	Finalize Chase workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	21-Jan-09	Finalize Real Estate and Property Tax workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	21-Jan-09	Finalize Rebates workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Jobe V,John T	21-Jan-09	Subsequent review of Real Estate and Property Tax workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	0.8	
Bonham,Thomas V	21-Jan-09	Finalize Pension workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.1	
Bonham,Thomas V	21-Jan-09	Finalize Lease Agreement workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	1.2	
Bonham,Thomas V	21-Jan-09	Finalize ITGC workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	2.7	
Jobe V,John T	21-Jan-09	Subsequent review of ITGC workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.3	
Jobe V,John T	21-Jan-09	Subsequent review of Lease Agreement workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention policies.	3.3	
McMahon,John	21-Jan-09	Subsequent review of CES workpapers in accordance with Rule 2-06 of Regulation S-X and KPMG's internal document retention	3.8	
Subtotal Audit 09 - Integrated Audit Services				\$ 636,996.99

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
		Prorated FY09 Integrated Audit Fixed Fee for 1/22/09 through 1/31/09		\$ (68,493.85)
		Audit 09 - Integrated Audit Services	<u>1,881.0</u>	<u>\$ 568,503.14</u> ⁽¹⁾

⁽¹⁾ Per the Integrated Audit Engagement Letter, KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for services provided in the amount of \$212,332 per month (an amount equal to one-twelfth of the total estimated fees). The continuation of this agreement is reflected in the Xystros Declaration and approved by the Court. KPMG concluded audit procedures on January 21, 2009 and therefore our FY09 Integrated Audit Fixed Fee for professional services during this interim compensation period has been prorated to that date. The remaining fixed fee unbilled amount of \$68,493.85 reflects professional services for the period of January 22, 2009 through January 31, 2009.

Circuit City Stores, Inc.
Tax Consulting - Restructuring
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Croston,Paul William	11-Nov-08	Conference with J. McDonald (Circuit City) regarding general issues, including discussion of bankruptcy related tax questions.	2.0	\$ 507.50	\$ 1,015.00
Croston,Paul William	14-Nov-08	Conference with J. McDonald (Circuit City) regarding general issues, including bankruptcy related tax questions.	3.0	\$ 507.50	\$ 1,522.50
Croston,Paul William	03-Dec-08	Conference with J. McDonald (Circuit City) to discuss the form of sale leaseback claims in light of IRS exam	1.0	\$ 507.50	\$ 507.50
Croston,Paul William	11-Dec-08	Conference with J. McDonald (Circuit City) to discuss the form of sale leaseback claims in light of IRS exam	0.5	\$ 507.50	\$ 253.75
Conjura,Carol	16-Dec-08	Conference call with P. Croston (KPMG) and D. Degnan (KPMG) to discuss the status of the Sale-Leaseback claim and the strategy for how to proceed.	0.4	\$ 612.50	\$ 245.00
Conjura,Carol	16-Dec-08	Review Sale-Leaseback Tech Advice.	0.4	\$ 612.50	\$ 245.00
Croston,Paul William	16-Dec-08	Conference call with C. Conjura (KPMG) and D. Degnan (KPMG) to discuss the status of the Sale-Leaseback claim and the strategy for how to proceed.	0.4	\$ 507.50	\$ 203.00
Degnan,Daniel J	16-Dec-08	Conference call with P. Croston (KPMG) and C. Conjura (KPMG) to discuss the status of the Sale-Leaseback claim and the strategy for how to proceed.	0.4	\$ 455.00	\$ 182.00
Conjura,Carol	16-Dec-08	Analyze the appropriate strategy for reasserting the federal tax refund associated with the Sale-Leaseback claim that was previously withdrawn to expedite the closing of the Internal Revenue Service examination of the tax returns for fiscal years 2004, 2005 and 2006.	0.8	\$ 612.50	\$ 490.00
Tax Consulting - Restructuring Total			8.9		\$ 4,663.75

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Munter,Paul H.	10-Nov-08	Review of other retailers financial reporting while in bankruptcy.	0.5	\$ 385.00	\$ 192.50
Vadlamani,Sudha S	10-Nov-08	Draft Prepared by Client (PBC) request spreadsheet regarding the pending items from client related to census data testwork, distributions testwork, benefit obligations testwork, and financial statements.	0.5	\$ 206.25	\$ 103.13
Munter,Paul H.	10-Nov-08	Review Circuit City Stores Form 10-K for the year ended February 29, 2008 and Form 10-Q for the six months ended August 31, 2008.	1.5	\$ 385.00	\$ 577.50
Todd,Sharon L.	10-Nov-08	Research SEC continuous disclosure documents for filings under Chapter 11.	1.5	\$ 385.00	\$ 577.50
Todd,Sharon L.	10-Nov-08	Revise various materials for presentation to CCS employees regarding financial reporting when under Chapter 11 and implications of SOP 90-7 based on review by P. Munter (KPMG).	2.0	\$ 385.00	\$ 770.00
Munter,Paul H.	10-Nov-08	Research and review of various materials for presentation to Circuit City Stores employees regarding Chapter 11 financial reporting and implications of SOP 90-7.	3.0	\$ 385.00	\$ 1,155.00
Todd,Sharon L.	10-Nov-08	Review CCS Form 10-K for the year ended February 29, 2008 and Form 10-Q for the six months ended August 31, 2008.	3.0	\$ 385.00	\$ 1,155.00
Winslow,Kimberly Kelley	10-Nov-08	Research impact of Plan Sponsor bankruptcy on pension plan audit.	3.6	\$ 261.25	\$ 940.50
Winslow,Kimberly Kelley	11-Nov-08	Review going concern impact and revising audit timing.	1.2	\$ 261.25	\$ 313.50
Munter,Paul H.	11-Nov-08	Conference to present the Chapter 11 financial reporting to Circuit City Stores finance and accounting personnel from 1-3pm.	2.0	\$ 385.00	\$ 770.00
Todd,Sharon L.	11-Nov-08	Conference to present the Chapter 11 financial reporting to Circuit City Stores finance and accounting personnel from 1-3pm.	2.0	\$ 385.00	\$ 770.00
Munter,Paul H.	11-Nov-08	Conference to present the Chapter 11 financial reporting to Circuit City Stores finance and accounting personnel from 9 to noon.	3.0	\$ 385.00	\$ 1,155.00
Todd,Sharon L.	11-Nov-08	Conference to present the Chapter 11 financial reporting to Circuit City Stores finance and accounting personnel from 9 to noon.	3.0	\$ 385.00	\$ 1,155.00
Winslow,Kimberly Kelley	12-Nov-08	Continue review going concern impact and audit timing.	0.3	\$ 261.25	\$ 78.38

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Bruce, Charles D.	12-Nov-08	Review financial reporting impact of bankruptcy proceeding on 3rd quarter reporting.	0.4	\$ 385.00	\$ 154.00
Jobe V, John T	12-Nov-08	Discuss client bankruptcy questions with A. Pietrantonio and K. Bradshaw (both Circuit City).	0.5	\$ 261.25	\$ 130.63
Xystros, Christos M.	12-Nov-08	Determine audit approach over discontinued operations.	0.5	\$ 385.00	\$ 192.50
Jobe V, John T	12-Nov-08	Conference with J. Ritter (KPMG) to discuss Accounting for Discontinued Operations.	1.0	\$ 261.25	\$ 261.25
Ritter, Jason R	12-Nov-08	Conference with J. Jobe (KPMG) to discuss Accounting for Discontinued Operations.	1.0	\$ 206.25	\$ 206.25
Jobe V, John T	12-Nov-08	Conference with C. Xystros (KPMG) to discuss Accounting for Discontinued Operations.	1.5	\$ 261.25	\$ 391.88
Xystros, Christos M.	12-Nov-08	Conference with J. Jobe (KPMG) to discuss Accounting for Discontinued Operations.	1.5	\$ 385.00	\$ 577.50
McMahon, John	12-Nov-08	Research impact of Chapter 11 on inventory valuation.	1.6	\$ 316.25	\$ 506.00
Austin, Ashley Albers	12-Nov-08	Review Bankruptcy Motions and Orders.	2.2	\$ 96.25	\$ 211.75
Austin, Ashley Albers	13-Nov-08	Draft Audit Program for the Discontinued Operations Process.	0.3	\$ 96.25	\$ 28.88
Jobe V, John T	13-Nov-08	Research Troubled Debt Restructuring.	0.3	\$ 261.25	\$ 78.38
McMahon, John	13-Nov-08	Conference with K. Bradshaw (Circuit City) regarding impact of InterTAN's Chapter 11 filing.	0.4	\$ 316.25	\$ 126.50
Jobe V, John T	13-Nov-08	Conference with L. Miller and J. Ritter (both KPMG) regarding audit approach for discontinued operations.	0.5	\$ 261.25	\$ 130.63
Miller, Lyndsey	13-Nov-08	Conference with J. Jobe and J. Ritter (both KPMG) regarding audit approach for discontinued operations.	0.5	\$ 206.25	\$ 103.13
Ritter, Jason R	13-Nov-08	Conference with J. Jobe and L. Miller (both KPMG) regarding audit approach for discontinued operations.	0.5	\$ 206.25	\$ 103.13
Miller, Lyndsey	13-Nov-08	Perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	0.9	\$ 206.25	\$ 185.63
Jobe V, John T	13-Nov-08	Conference to discuss Discontinued Operations methodology with J. Ritter (KPMG), A. Pietrantonio and S. Baron (both Circuit City).	1.0	\$ 261.25	\$ 261.25

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	13-Nov-08	Review bankruptcy court motions.	1.0	\$ 261.25	\$ 261.25
Ritter,Jason R	13-Nov-08	Conference to discuss Discontinued Operations methodology with J. Jobe (KPMG), A. Pietrantoni and S. Baron (both Circuit City).	1.0	\$ 206.25	\$ 206.25
Ritter,Jason R	13-Nov-08	Perform testwork over accounting for discontinued operations.	1.3	\$ 206.25	\$ 268.13
Jobe V,John T	13-Nov-08	Plan audit work over Accounts used in Discontinued Operations Disclosure.	1.7	\$ 261.25	\$ 444.13
Austin,Ashley Albers	13-Nov-08	Review recent significant bankruptcy court documents and prepare for inclusion in KPMG reports.	1.8	\$ 96.25	\$ 173.25
Jobe V,John T	13-Nov-08	Review Debtor-in-Possession Financing agreement.	2.0	\$ 261.25	\$ 522.50
McMahon,John	13-Nov-08	Review of documents filed with the US Bankruptcy Court.	2.2	\$ 316.25	\$ 695.75
McMahon,John	13-Nov-08	Research related to impact of Chapter 11 filing.	3.5	\$ 316.25	\$ 1,106.88
Ritter,Jason R	13-Nov-08	Perform testwork over accounting for discontinued operations.	3.9	\$ 206.25	\$ 804.38
Jobe V,John T	14-Nov-08	Discuss going concern considerations related to CCGS with K. Bradshaw (Circuit City).	0.2	\$ 261.25	\$ 52.25
Miller,Lyndsey	14-Nov-08	Perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	0.2	\$ 206.25	\$ 41.25
Miller,Lyndsey	14-Nov-08	Prepare Final Analytical documents to be sent to KPMG-Hong Kong as it relates to Circuit City Global Sourcing.	0.5	\$ 206.25	\$ 103.13
Jobe V,John T	14-Nov-08	Review Going Concern considerations for subsidiary audits.	0.7	\$ 261.25	\$ 182.88
Austin,Ashley Albers	14-Nov-08	Review recent significant bankruptcy court documents and prepare for inclusion in KPMG reports.	1.4	\$ 96.25	\$ 134.75
Jobe V,John T	14-Nov-08	Review motion to reject leases on non-residential property and consider the accounting implications.	2.0	\$ 261.25	\$ 522.50
Miller,Lyndsey	14-Nov-08	Perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	2.6	\$ 206.25	\$ 536.25
Ritter,Jason R	14-Nov-08	Perform testwork over accounting for discontinued operations.	2.9	\$ 206.25	\$ 598.13
McMahon,John	14-Nov-08	Continue review of documents filed with the US Bankruptcy Court	3.8	\$ 316.25	\$ 1,201.75
McMahon,John	14-Nov-08	Review of documents filed with the US Bankruptcy Court	3.9	\$ 316.25	\$ 1,233.38

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Connors, Terence	17-Nov-08	Conference with J. McMahon and C. Xystros (both KPMG) regarding retention and risk management matters.	0.5	\$ 385.00	\$ 192.50
Connors, Terence	17-Nov-08	Research related to retention and risk management matters.	0.5	\$ 385.00	\$ 192.50
McMahon, John	17-Nov-08	Conference with T. Connors and C. Xystros (both KPMG) regarding retention and risk management matters.	0.5	\$ 316.25	\$ 158.13
Xystros, Christos M.	17-Nov-08	Conference with T. Connors and J. McMahon (both KPMG) regarding retention and risk management matters.	0.5	\$ 385.00	\$ 192.50
Xystros, Christos M.	17-Nov-08	Review accounting literature and Debtor-in-Possession agreement regarding accounting for modification of debt.	0.8	\$ 385.00	\$ 308.00
Jobe V, John T	17-Nov-08	Conference with C. Xystros (KPMG) to discuss accounting for Debtor-in-Possession agreement.	1.0	\$ 261.25	\$ 261.25
McMahon, John	17-Nov-08	Review of declaration to the US Bankruptcy Court.	1.0	\$ 316.25	\$ 316.25
Miller, Lyndsey	17-Nov-08	Continue to perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	1.0	\$ 206.25	\$ 206.25
Xystros, Christos M.	17-Nov-08	Conference with J. Jobe (KPMG) to discuss accounting for Debtor-in-Possession agreement,	1.0	\$ 385.00	\$ 385.00
McMahon, John	17-Nov-08	Correspondence with counsel and Circuit City team regarding retention matters.	1.1	\$ 316.25	\$ 347.88
McMahon, John	17-Nov-08	Review of time-tracking spreadsheets for various members of the Circuit City engagement team.	1.1	\$ 316.25	\$ 347.88
Jobe V, John T	17-Nov-08	Conference with J. McMahon and C. Xystros (both KPMG) regarding accounting impact of Chapter 11 filing.	1.2	\$ 261.25	\$ 313.50
Jobe V, John T	17-Nov-08	Review accounting for discontinued operations for stores that will not open.	1.2	\$ 261.25	\$ 313.50
McMahon, John	17-Nov-08	Conference with J. Jobe and C. Xystros (both KPMG) regarding accounting impact of Chapter 11 filing.	1.2	\$ 316.25	\$ 379.50
Xystros, Christos M.	17-Nov-08	Conference with J. Jobe and J. McMahon (both KPMG) regarding accounting impact of Chapter 11 filing.	1.2	\$ 385.00	\$ 462.00
Ritter, Jason R	17-Nov-08	Perform testwork over discontinued operations.	1.3	\$ 206.25	\$ 268.13
Ritter, Jason R	17-Nov-08	Continue to performed testwork over discontinued operations.	1.4	\$ 206.25	\$ 288.75
Jobe V, John T	17-Nov-08	Review accounting literature and Debtor-in-Possession (DIP) agreement regarding accounting for modification of debt.	1.5	\$ 261.25	\$ 391.88
McMahon, John	17-Nov-08	Conference call with Audit Committee, various members of Circuit City management and C. Xystros (KPMG) to discuss the oversight and governance impact of the Chapter 11 filing.	1.5	\$ 316.25	\$ 474.38

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Xystros,Christos M.	17-Nov-08	Conference call with Audit Committee, various members of Circuit City management and J. McMahon (KPMG) to discuss the oversight and governance impact of the Chapter 11 filing.	1.5	\$ 385.00	\$ 577.50
Miller,Lyndsey	17-Nov-08	Continue testing FY08 income statement as it relates to discontinued operations.	2.9	\$ 206.25	\$ 598.13
McMahon,John	17-Nov-08	Review of documents filed with the US Bankruptcy Court.	3.6	\$ 316.25	\$ 1,138.50
Miller,Lyndsey	17-Nov-08	Test FY08 income statement as it relates to discontinued operations.	3.9	\$ 206.25	\$ 804.38
Todd,Sharon L.	18-Nov-08	Research responses to inquiries related to accounting for fees under Debtor-in-Possession arrangements and consolidation of InterTAN subsidiary.	0.2	\$ 385.00	\$ 77.00
Jobe V,John T	18-Nov-08	Conference with C. Xystros and J. McMahon (both KPMG) regarding various issues related to the Company's bankruptcy and restructuring.	0.5	\$ 261.25	\$ 130.63
McMahon,John	18-Nov-08	Review of declaration to the US Bankruptcy Court.	0.5	\$ 316.25	\$ 158.13
McMahon,John	18-Nov-08	Conference with C. Xystros and J. Jobe (both KPMG) regarding various issues related to the Company's bankruptcy and restructuring.	0.5	\$ 316.25	\$ 158.13
Xystros,Christos M.	18-Nov-08	Conference with J. McMahon and J. Jobe (both KPMG) regarding various issues related to the Company's bankruptcy and restructuring.	0.5	\$ 385.00	\$ 192.50
Xystros,Christos M.	18-Nov-08	Review of court filed documents.	0.5	\$ 385.00	\$ 192.50
Ritter,Jason R	18-Nov-08	Perform testwork over discontinued operations.	0.6	\$ 206.25	\$ 123.75
Jobe V,John T	18-Nov-08	Follow up conference with K. Bradshaw and A. Pietrantoni (Circuit City) to further discuss specific implementation of various issues related to the Company's bankruptcy and restructuring.	1.0	\$ 261.25	\$ 261.25
Jobe V,John T	18-Nov-08	Conference with K. Bradshaw, M. Mosier, A. Pietrantoni (all Circuit City), J. McMahon, J. Jobe and C. Xystros (both KPMG) regarding various accounting issues related to the Company's bankruptcy and restructuring.	1.2	\$ 261.25	\$ 313.50
McMahon,John	18-Nov-08	Conference with K. Bradshaw, M. Mosier, A. Pietrantoni (all Circuit City), J. McMahon, J. Jobe and C. Xystros (both KPMG) regarding various accounting issues related to the Company's bankruptcy and restructuring.	1.2	\$ 316.25	\$ 379.50
Xystros,Christos M.	18-Nov-08	Conference with K. Bradshaw, M. Mosier, A. Pietrantoni (all Circuit City), J. McMahon, J. Jobe and C. Xystros (both KPMG) regarding various accounting issues related to the Company's bankruptcy and restructuring.	1.2	\$ 385.00	\$ 462.00

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 261.25	\$ 470.25
McMahon,John	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 316.25	\$ 569.25
Munter,Paul H.	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 385.00	\$ 693.00
Todd,Sharon L.	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 385.00	\$ 693.00
Xystros,Christos M.	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 385.00	\$ 693.00
Yarbrough,John M	18-Nov-08	Conference call with C. Xystros, J. Jobe, P. Munter, J. McMahon. J. Yarbrough and S. Todd (all KPMG) to discuss various issues related to the Company's bankruptcy and restructuring.	1.8	\$ 316.25	\$ 569.25
McMahon,John	18-Nov-08	Review of documents filed with the US Bankruptcy Court.	2.5	\$ 316.25	\$ 790.63
Miller,Lyndsey	18-Nov-08	Perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	2.6	\$ 206.25	\$ 536.25
Johnson, Vernon	19-Nov-08	Conference with G. Mount (KPMG) regarding impact of Companies' Creditors Arrangement Act.	0.1	\$ 184.52	\$ 18.45
Mount, Gord	19-Nov-08	Conference with V. Johnson (KPMG) regarding impact of Companies' Creditors Arrangement Act.	0.1	\$ 355.70	\$ 35.57
Humphreys, Susan	19-Nov-08	Conference with G. Mount (KPMG) to discuss recent findings as it relates to Companies' Creditors Arrangement Act ("CCAA").	0.2	\$ 106.71	\$ 21.34
Johnson, Vernon	19-Nov-08	Correspondence and phone conversation with KPMG Toronto Tax team regarding independence compliance issues and other planning.	0.2	\$ 184.52	\$ 36.90

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Mount, Gord	19-Nov-08	Conference with S. Humphreys (KPMG) to discuss recent findings as it relates to Companies' Creditors Arrangement Act ("CCAA").	0.2	\$ 355.70	\$ 71.14
Mount, Gord	19-Nov-08	Conference call with C. Xystros (KPMG) to discuss Circuit City bankruptcy procedures.	0.2	\$ 355.70	\$ 71.14
Xystros,Christos M.	19-Nov-08	Conference call with G. Mount (KPMG) to discuss Circuit City bankruptcy procedures.	0.2	\$ 385.00	\$ 77.00
Humphreys, Susan	19-Nov-08	Conference with V. Johnson (KPMG) to complete necessary procedures around Companies' Creditors Arrangement Act.	0.3	\$ 106.71	\$ 32.01
Humphreys, Susan	19-Nov-08	Conference with G. Mount and V. Johnson (both KPMG) regarding impact of Companies' Creditors Arrangement Act.	0.3	\$ 106.71	\$ 32.01
Johnson, Vernon	19-Nov-08	Conference with S. Humphreys (KPMG) to complete necessary procedures around Companies' Creditors Arrangement Act.	0.3	\$ 184.52	\$ 55.36
Johnson, Vernon	19-Nov-08	Conference with G. Mount and S. Humphreys (both KPMG) regarding impact of Companies' Creditors Arrangement Act.	0.3	\$ 184.52	\$ 55.36
Mount, Gord	19-Nov-08	Conference with S. Humphreys and V. Johnson (both KPMG) regarding impact of Companies' Creditors Arrangement Act.	0.3	\$ 355.70	\$ 106.71
Miller,Lyndsey	19-Nov-08	Draft Debtor-in-Possession Credit Facility Summary Memo	0.4	\$ 206.25	\$ 82.50
Humphreys, Susan	19-Nov-08	Conference call with G. Mount, V. Johnson, S. Humphreys, J. McMahon and C. Xystros (all KPMG) regarding impact of InterTAN bankruptcy filing on FY09 audit procedures.	0.6	\$ 106.71	\$ 64.03
Johnson, Vernon	19-Nov-08	Conference call with G. Mount, V. Johnson, S. Humphreys, J. McMahon and C. Xystros (all KPMG) regarding impact of InterTAN bankruptcy filing on FY09 audit procedures.	0.6	\$ 184.52	\$ 110.71
McMahon,John	19-Nov-08	Conference call with G. Mount, V. Johnson, S. Humphreys, J. McMahon and C. Xystros (all KPMG) regarding impact of InterTAN bankruptcy filing on FY09 audit procedures.	0.6	\$ 316.25	\$ 189.75
Mount, Gord	19-Nov-08	Conference call with G. Mount, V. Johnson, S. Humphreys, J. McMahon and C. Xystros (all KPMG) regarding impact of InterTAN bankruptcy filing on FY09 audit procedures.	0.6	\$ 355.70	\$ 213.42
Xystros,Christos M.	19-Nov-08	Conference call with G. Mount, V. Johnson, S. Humphreys, J. McMahon and C. Xystros (all KPMG) regarding impact of InterTAN bankruptcy filing on FY09 audit procedures.	0.6	\$ 385.00	\$ 231.00
McMahon,John	19-Nov-08	Review of documents filed with the US Bankruptcy Court.	1.7	\$ 316.25	\$ 537.63

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Name	Date	Description	Hours	Rate	Amount
Croston,Paul William	19-Nov-08	Conference with J. McDonald (Circuit City) regarding bankruptcy related tax accounting issues.	1.8	\$ 507.50	\$ 913.50
McMahon,John	19-Nov-08	Review of declaration to the US Bankruptcy Court and other retention matters.	2.2	\$ 316.25	\$ 695.75
Jobe V,John T	19-Nov-08	Research Accounting for financial reporting reorganization expense classification in bankruptcy at client request.	2.7	\$ 261.25	\$ 705.38
Jobe V,John T	19-Nov-08	Document accounting considerations related to Debtor-in-Possession Agreement.	3.6	\$ 261.25	\$ 940.50
McMahon,John	19-Nov-08	Research and documentation of risk management considerations related to the Chapter 11 filing.	3.8	\$ 316.25	\$ 1,201.75
Humphreys, Susan	20-Nov-08	Conference with V. Johnson (KPMG) regarding the field work to be performed due to bankruptcy.	0.1	\$ 106.71	\$ 10.67
Johnson, Vernon	20-Nov-08	Conference with S. Humphreys (KPMG) regarding the field work to be performed due to bankruptcy.	0.1	\$ 184.52	\$ 18.45
Humphreys, Susan	20-Nov-08	consider independence requirements matters related to Companies' Creditors Arrangement Act.	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	20-Nov-08	Conference with G. Mount (KPMG) to obtain update regarding discussions with management.	0.2	\$ 106.71	\$ 21.34
Mount, Gord	20-Nov-08	Conference with S. Humphreys (KPMG) to obtain update regarding discussions with management.	0.2	\$ 355.70	\$ 71.14
McMahon,John	20-Nov-08	Review of time-tracking spreadsheets for various members of the Circuit City engagement team.	0.3	\$ 316.25	\$ 94.88
McMahon,John	20-Nov-08	Review of declaration to the US Bankruptcy Court.	0.3	\$ 316.25	\$ 94.88
Humphreys, Susan	20-Nov-08	Prepare the Provided by Client listing for Additional Procedures.	0.5	\$ 106.71	\$ 53.35
Johnson, Vernon	20-Nov-08	Preparation and review of Sentinel revisions, research and guidance on KPMG internal publications on going concern matters to support work on Companies' Creditors Arrangement Act.	0.6	\$ 184.52	\$ 110.71
Jobe V,John T	20-Nov-08	Continue drafting documentation regarding accounting related to Debtor-in-Possession agreement.	0.8	\$ 261.25	\$ 209.00
Jobe V,John T	20-Nov-08	Conference with C. Xystros (KPMG) regarding accounting for Debtor-in-Possession agreement.	1.0	\$ 261.25	\$ 261.25

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Xystros,Christos M.	20-Nov-08	Conference with J. Jobe (KPMG) regarding accounting for Debtor-in-Possession agreement.	1.0	\$ 385.00	\$ 385.00
Jobe V,John T	20-Nov-08	Document and audit accounting related to Debtor-in-Possession Agreement and debt issuance costs.	1.2	\$ 261.25	\$ 313.50
McMahon,John	20-Nov-08	Correspondence regarding the Circuit City engagement with respect to the confirmation to the Debtor's counsel that these individuals had no relationship to the Bankruptcy Judge or other bankruptcy personnel.	1.3	\$ 316.25	\$ 411.13
Humphreys, Susan	20-Nov-08	Document information regarding additional procedures relating to Companies' Creditors Arrangement Act filing.	1.5	\$ 106.71	\$ 160.06
McMahon,John	20-Nov-08	Coordinate responses from personnel at KPMG Toronto with respect to paragraph 16 of KPMG's Declaration to the US Bankruptcy Court.	1.5	\$ 316.25	\$ 474.38
Jobe V,John T	20-Nov-08	Review Debtor-in-Possession Agreement and Court Motions for items requiring disclosure.	2.0	\$ 261.25	\$ 522.50
McMahon,John	20-Nov-08	Continue review of documents filed with the US Bankruptcy Court.	2.0	\$ 316.25	\$ 632.50
Miller,Lyndsey	20-Nov-08	Perform substantive testing over the FY08 Income Statement as it relates to discontinued operations.	2.4	\$ 206.25	\$ 495.00
Humphreys, Susan	20-Nov-08	Prepare interim planning procedures for bankruptcy regarding Impairment, going concern, inventory valuation, and store closures.	3.0	\$ 106.71	\$ 320.13
McMahon,John	20-Nov-08	Review of documents filed with the US Bankruptcy Court.	3.9	\$ 316.25	\$ 1,233.38
Humphreys, Susan	21-Nov-08	Conference call regarding various issue with B. McCartney (InterTAN CFO).	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	21-Nov-08	Conference with G. Mount (KPMG) covering Companies' Creditors Arrangement Act work.	0.3	\$ 106.71	\$ 32.01
Jobe V,John T	21-Nov-08	Review accounting for bankruptcy best practices.	0.3	\$ 261.25	\$ 78.38
Mount, Gord	21-Nov-08	Conference with S. Humphreys (KPMG) covering Companies' Creditors Arrangement Act.	0.3	\$ 355.70	\$ 106.71
Xystros,Christos M.	21-Nov-08	Review and consider Planned Audit Procedures for Self Insurance Reserves.	0.4	\$ 385.00	\$ 154.00

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Bibb Jr.,David Lawrence	21-Nov-08	Conference regarding Going Concern financial statement disclosures with J. Jobe, D. Bibb, C. Bruce and C. Xystros (all KPMG).	0.5	\$ 385.00	\$ 192.50
Bruce,Charles D.	21-Nov-08	Conference regarding Going Concern financial statement disclosures with J. Jobe, D. Bibb, C. Bruce and C. Xystros (all KPMG).	0.5	\$ 385.00	\$ 192.50
Humphreys, Susan	21-Nov-08	Continue preparation of the Provided by Client listing for Additional Procedures.	0.5	\$ 106.71	\$ 53.35
Jobe V,John T	21-Nov-08	Conference regarding Going Concern financial statement disclosures with J. Jobe, D. Bibb, C. Bruce and C. Xystros (all KPMG).	0.5	\$ 261.25	\$ 130.63
Xystros,Christos M.	21-Nov-08	Conference regarding Going Concern financial statement disclosures with J. Jobe, D. Bibb, C. Bruce and C. Xystros (all KPMG).	0.5	\$ 385.00	\$ 192.50
Humphreys, Susan	21-Nov-08	Prepare correspondence in preparation for field work to management on additional required schedules and analysis needed.	0.7	\$ 106.71	\$ 74.70
Jobe V,John T	21-Nov-08	Conference with C. Xystros and J. McMahon (both KPMG) regarding various issues related to the Company's bankruptcy.	1.1	\$ 261.25	\$ 287.38
McMahon,John	21-Nov-08	Conference with C. Xystros and J. Jobe (both KPMG) regarding various issues related to the Company's bankruptcy.	1.1	\$ 316.25	\$ 347.88
Xystros,Christos M.	21-Nov-08	Conference with J. McMahon and J. Jobe (both KPMG) regarding various issues related to the Company's bankruptcy.	1.1	\$ 385.00	\$ 423.50
Austin,Ashley Albers	21-Nov-08	Review recent bankruptcy significant court documents and prepare for inclusion in KPMG reports.	2.2	\$ 96.25	\$ 211.75
McMahon,John	21-Nov-08	Review of documents filed with the US Bankruptcy Court.	3.0	\$ 316.25	\$ 948.75
Jobe V,John T	21-Nov-08	Review Going Concern issues for Circuit City Global Sourcing.	3.2	\$ 261.25	\$ 836.00
Humphreys, Susan	24-Nov-08	Conference with V. Johnson (KPMG) on progress updates, findings and timing discussions for work to be completed around Companies' Creditors Arrangement Act.	0.3	\$ 106.71	\$ 32.01
Humphreys, Susan	24-Nov-08	Conference regarding bank loans and performing SOX procedures for the quarter rather than later in year with A. Yonge (InterTAN) and B. McCartney (InterTAN)	0.3	\$ 106.71	\$ 32.01

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Humphreys, Susan	24-Nov-08	Conference regarding timing of interim work with V. Johnson (KPMG) for Companies' Creditors Arrangement Act work procedures as requested per Instructions.	0.3	\$ 106.71	\$ 32.01
Johnson, Vernon	24-Nov-08	Conference with S. Humphreys (KPMG) on progress updates, findings and timing discussions for work to be completed around Companies' Creditors Arrangement Act.	0.3	\$ 184.52	\$ 55.36
Johnson, Vernon	24-Nov-08	Conference regarding timing of interim work with S. Humphreys (KPMG) for Companies' Creditors Arrangement Act work procedures as requested per Instructions.	0.3	\$ 184.52	\$ 55.36
Austin,Ashley Albers	24-Nov-08	Review recent significant bankruptcy court documents and prepare for inclusion in KPMG report.	1.8	\$ 96.25	\$ 173.25
Vadlamani,Sudha S	24-Nov-08	Review Gift Card process Audit Program and control testwork related to control GFT1.	2.0	\$ 206.25	\$ 412.50
Humphreys, Susan	25-Nov-08	Conference with V. Johnson (KPMG) on progress update relating to Companies' Creditors Arrangement Act..	0.3	\$ 106.71	\$ 32.01
Johnson, Vernon	25-Nov-08	Conference with S. Humphrey (KPMG) on progress update relating to Companies' Creditors Arrangement Act.	0.3	\$ 184.52	\$ 55.36
Humphreys, Susan	25-Nov-08	Conference regarding timeframe with B. McCartney (InterTAN).	0.6	\$ 106.71	\$ 64.03
McMahon,John	25-Nov-08	Review of documents filed with the US Bankruptcy Court.	3.0	\$ 316.25	\$ 948.75
Jobe V,John T	25-Nov-08	Review going concern documentation for Circuit City Global Sourcing.	3.1	\$ 261.25	\$ 809.88
McMahon,John	25-Nov-08	Review of Circuit City's materials and research accounting implications.	3.8	\$ 316.25	\$ 1,201.75
Humphreys, Susan	26-Nov-08	Conference regarding obtaining agreements from M. Wong (InterTAN-In-house legal).	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	26-Nov-08	Review of the Prepaid inventory Listing received from A. Stevenson (InterTAN).	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	26-Nov-08	Conference regarding background of prepayment discount with B. McCartney (InterTAN).	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	26-Nov-08	Conference with V. Johnson (KPMG) on current developments based on meeting held by V. Johnson with management.	0.3	\$ 106.71	\$ 32.01
Johnson, Vernon	26-Nov-08	Conference with S. Humphreys (KPMG) on current developments based on meeting by V. Johnson with management.	0.3	\$ 184.52	\$ 55.36

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
McMahon,John	26-Nov-08	Conference with K. Bradshaw and A. Pietrantoni (both Circuit City) to discuss the impact of InterTAN filing for bankruptcy.	0.4	\$ 316.25	\$ 126.50
Johnson, Vernon	26-Nov-08	Review current developments, projections, and other impact assessments updates and additional bankruptcy related procedures.	0.5	\$ 184.52	\$ 92.26
McMahon,John	26-Nov-08	Conference with D. Pominski (Circuit City) to discuss the various issues.	0.5	\$ 316.25	\$ 158.13
Humphreys, Susan	26-Nov-08	Conference regarding progress and briefing with V. Johnson (KPMG)	0.7	\$ 106.71	\$ 74.70
Humphreys, Susan	26-Nov-08	Review of Corporate pack to assess current month balances to assess if any liquidity issues and other impact of assessment relating to Companies' Creditors Arrangement Act filing.	0.7	\$ 106.71	\$ 74.70
Johnson, Vernon	26-Nov-08	Conference regarding progress and briefing with S. Humphreys (KPMG)	0.7	\$ 184.52	\$ 129.16
Todd,Sharon L.	26-Nov-08	Research responses to inquiries related to accounting for fees under Debtor-in-Possession arrangements and consolidation of InterTAN subsidiary.	0.9	\$ 385.00	\$ 346.50
Humphreys, Susan	26-Nov-08	Document information discussed in meeting held with management regarding additional procedures.	1.0	\$ 106.71	\$ 106.71
Humphreys, Susan	26-Nov-08	Prepare additional documentation and schedules.	1.0	\$ 106.71	\$ 106.71
Humphreys, Susan	26-Nov-08	Conference with B. McCartney (InterTAN), I. Yonge (InterTAN), V. Johnson (KPMG), M. Todary (SOX Consultant) to discuss the requirements for the additional procedures.	1.1	\$ 106.71	\$ 117.38
Johnson, Vernon	26-Nov-08	Conference with B. McCartney (InterTAN), I. Yonge (InterTAN), S. Humphreys (KPMG), M. Todary (SOX Consultant) to discuss the requirements for the additional procedures.	1.1	\$ 184.52	\$ 202.97
Todd,Sharon L.	26-Nov-08	Conference call with M. McMahon and J. Jobe (all KPMG) regarding accounting for the new financing arrangement, the impact of InterTAN's filing for bankruptcy, and certain matters related to the bankruptcy. [Note that S. Todd did not participate on the entire call].	1.1	\$ 385.00	\$ 423.50

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FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	26-Nov-08	Conference call with S. Todd and J. McMahon (all KPMG) regarding accounting for the new financing arrangement, the impact of InterTAN's filing for bankruptcy, and certain matters related to the bankruptcy. [Note that S. Todd did not participate on the entire call].	1.8	\$ 261.25	\$ 470.25
McMahon,John	26-Nov-08	Conference call with S. Todd and J. Jobe (all KPMG) regarding accounting for the new financing arrangement, the impact of InterTAN's filing for bankruptcy, and certain matters related to the bankruptcy. [Note that S. Todd did not participate on the entire call].	1.8	\$ 316.25	\$ 569.25
Ritter,Jason R	26-Nov-08	Perform testwork over discontinued operations.	1.9	\$ 206.25	\$ 391.88
Austin,Ashley Albers	26-Nov-08	Review Bankruptcy Confirmations related to Judges.	2.4	\$ 96.25	\$ 231.00
McMahon,John	26-Nov-08	Research and documentation of accounting implications.	3.2	\$ 316.25	\$ 1,012.00
Johnson, Vernon	27-Nov-08	Provide management with feedback relating to Companies' Creditors Arrangement Act costs and allocation in the Income Statement.	0.4	\$ 184.52	\$ 73.81
Johnson, Vernon	27-Nov-08	Research internal guidance relating to Companies' Creditors Arrangement Act costs accounting, inquires of KPMG US team on this issue and documentation of findings	0.6	\$ 184.52	\$ 110.71
Mount, Gord	27-Nov-08	Review of instructions for requirements on additional procedures (Companies' Creditors Arrangement Act.) to be performed during Q3. Status update on additional procedures based on conversations with management (CFO and Director of Finance).	0.7	\$ 355.70	\$ 248.99
Humphreys, Susan	27-Nov-08	Revise the Year end audit planning document which includes background information of the client, future considerations and current economic environment.	2.0	\$ 106.71	\$ 213.42
Johnson, Vernon	28-Nov-08	Review of all court documents and other filings per legal counsel including court orders and inventory valuation documentation.	3.0	\$ 184.52	\$ 553.56
Degnan,Daniel J	01-Dec-08	Conference with C. Sitterson (KPMG) regarding revisions to 3Q provision review procedures based on bankruptcy filing.	0.2	\$ 455.00	\$ 91.00
Sitterson,Christopher	01-Dec-08	Conference with D. Degnan (KPMG) regarding revisions to 3Q provision review procedures based on bankruptcy filing.	0.2	\$ 245.00	\$ 49.00

Circuit City Stores, Inc.
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Name	Date	Description	Hours	Rate	Amount
Cassidy,Hank	01-Dec-08	Conference call with J. McMahon (KPMG) to consider InterTAN SFAS 142 analysis.	0.3	\$ 612.50	\$ 183.75
McMahon,John	01-Dec-08	Conference call with H. Cassidy (KPMG) to consider InterTAN SFAS 142 analysis.	0.3	\$ 316.25	\$ 94.88
McMahon,John	01-Dec-08	Correspondence with KPMG Toronto team regarding the types of expenses that would qualify to be classified as reorganization expenses on Circuit City's financial statements.	0.3	\$ 316.25	\$ 94.88
McMahon,John	01-Dec-08	Conference with K. Bradshaw (Circuit City) regarding InterTAN SFAS 142 analysis.	0.4	\$ 316.25	\$ 126.50
Xystros,Christos M.	01-Dec-08	Perform partner review of revisions made to inventory liquidation agreement.	0.4	\$ 385.00	\$ 154.00
Croston,Paul William	01-Dec-08	Conference with D. Degnan (KPMG) and C. Sitterson (KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing in preparation of 3Q bankruptcy planning conference with client.	0.5	\$ 507.50	\$ 253.75
Degnan,Daniel J	01-Dec-08	Conference with P. Croston (KPMG) and C. Sitterson (KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing in preparation of 3Q bankruptcy planning conference with client.	0.5	\$ 455.00	\$ 227.50
McMahon,John	01-Dec-08	Conference with C. Xystros (KPMG) regarding accounting for the liquidation agreement.	0.5	\$ 316.25	\$ 158.13
Millon Jr,Thomas J	01-Dec-08	Conference call with C. Xystros, H. Cassidy, and J. McMahon (all KPMG) and various members of Circuit City management, Huron Consulting, and American Appraisal regarding InterTAN goodwill impairment analysis. (Millon only participated for 0.5 hours of the 1.1 hour conference)	0.5	\$ 612.50	\$ 306.25
Sitterson,Christopher	01-Dec-08	Conference with P. Croston (KPMG) and D. Degnan (KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing in preparation of 3Q bankruptcy planning conference with client.	0.5	\$ 245.00	\$ 122.50
Xystros,Christos M.	01-Dec-08	Conference with J. McMahon (KPMG) regarding accounting for the inventory liquidation agreement.	0.5	\$ 385.00	\$ 192.50
McMahon,John	01-Dec-08	Conference with K. Bradshaw, J. Olive, and C. Huebner (all Circuit City) regarding the impact of the Chapter 11 filing on the company's rebate and customer rewards programs.	0.8	\$ 316.25	\$ 253.00

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
McMahon,John	01-Dec-08	Research impact of Chapter 11 filing and related restructuring on the company's pension plans.	1.0	\$ 316.25	\$ 316.25
Cassidy,Hank	01-Dec-08	Conference call with J. McMahon, C. Xystros, and T. Millon (all KPMG) and various members of Circuit City management, Huron Consulting, and American Appraisal regarding InterTAN SFAS 142 analysis. (Millon only participated for 0.5 hours of the 1.1 hour conference)	1.1	\$ 612.50	\$ 673.75
McMahon,John	01-Dec-08	Conference call with C. Xystros, H. Cassidy, and T. Millon (all KPMG) and various members of Circuit City management, Huron Consulting, and American Appraisal regarding InterTAN SFAS 142 analysis. (Millon only participated for 0.5 hours of the 1.1 hour conference)	1.1	\$ 316.25	\$ 347.88
Xystros,Christos M.	01-Dec-08	Conference call with J. McMahon, H. Cassidy, and T. Millon (all KPMG) and various members of Circuit City management, Huron Consulting, and American Appraisal regarding InterTAN SFAS 142 analysis. (Millon only participated for 0.5 hours of the 1.1 hour conference)	1.1	\$ 385.00	\$ 423.50
Ritter,Jason R	01-Dec-08	Perform substantive audit procedures over discontinued operations sample.	2.5	\$ 206.25	\$ 515.63
Austin,Ashley Albers	01-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	2.9	\$ 96.25	\$ 279.13
McMahon,John	02-Dec-08	Revise liquidation summary document.	0.3	\$ 316.25	\$ 94.88
McMahon,John	02-Dec-08	Conference with A. Pietrantoni and H. Merten (both Circuit City) regarding the impact of the company's Chapter 11 filing and related restructuring on the company's pension plan.	0.5	\$ 316.25	\$ 158.13
Bruce,Charles D.	02-Dec-08	Conference call with J. McMahon and C. Xystros (both KPMG) regarding the accounting for the inventory liquidation agreement.	0.6	\$ 385.00	\$ 231.00
McMahon,John	02-Dec-08	Conference call with C. Bruce and C. Xystros (both KPMG) regarding the accounting for the inventory liquidation agreement.	0.6	\$ 316.25	\$ 189.75
Xystros,Christos M.	02-Dec-08	Conference call with C. Bruce and J. McMahon (both KPMG) regarding the accounting for the inventory liquidation agreement.	0.6	\$ 385.00	\$ 231.00

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Xystros,Christos M.	02-Dec-08	Perform research regarding classification of liabilities as subject to compromise or not subject to compromise.	0.6	\$ 385.00	\$ 231.00
Jobe V,John T	02-Dec-08	Conference with C. Xystros (KPMG) to discuss bankruptcy accounting for liabilities subject to compromise.	0.8	\$ 261.25	\$ 209.00
Xystros,Christos M.	02-Dec-08	Conference with J. Jobe (KPMG) to discuss bankruptcy accounting for liabilities subject to compromise.	0.8	\$ 385.00	\$ 308.00
Jobe V,John T	02-Dec-08	Conference with A. Pietrantoni (Circuit City) to get update on bankruptcy issues.	1.0	\$ 261.25	\$ 261.25
Jobe V,John T	02-Dec-08	Research bankruptcy accounting issues regarding lease rejections and liabilities subject to compromise.	1.2	\$ 261.25	\$ 313.50
McMahon,John	02-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	1.2	\$ 316.25	\$ 379.50
Miller,Lyndsey	02-Dec-08	Perform testing on FY08 income statement as it relates to discontinued operations.	1.5	\$ 206.25	\$ 309.38
McMahon,John	02-Dec-08	Research the impact of Chapter 11 filing and related restructuring on the company's pension plans.	1.7	\$ 316.25	\$ 537.63
McMahon,John	03-Dec-08	Conference with J. Zidzig (Circuit City) regarding additional SOX controls as a result of the Chapter 11 filing.	0.1	\$ 316.25	\$ 31.63
Degnan,Daniel J	03-Dec-08	Conference with C. Sitterson (KPMG) to discuss revisions to 3Q audit procedures due to bankruptcy filing.	0.3	\$ 455.00	\$ 136.50
Jobe V,John T	03-Dec-08	Conference with C. Xystros (KPMG) regarding accounting for benefits in bankruptcy.	0.3	\$ 261.25	\$ 78.38
Jobe V,John T	03-Dec-08	Review bankruptcy accounting literature (SOP 90-7).	0.3	\$ 261.25	\$ 78.38
Ritter,Jason R	03-Dec-08	Review Panasonic agreement related to vendor funding.	0.3	\$ 206.25	\$ 61.88
Sitterson,Christopher	03-Dec-08	Conference with D. Degnan (KPMG) to discuss revisions to 3Q audit procedures due to bankruptcy filing.	0.3	\$ 245.00	\$ 73.50
Xystros,Christos M.	03-Dec-08	Conference with J. Jobe (KPMG) regarding accounting for benefits in bankruptcy.	0.3	\$ 385.00	\$ 115.50
Jobe V,John T	03-Dec-08	Conference with S. Todd (KPMG) to discuss approach for accounting for Debtor-In-Possession fees.	0.4	\$ 261.25	\$ 104.50
Jobe V,John T	03-Dec-08	Review Going Concern audit work for Circuit City Global Sourcing financial statements.	0.5	\$ 261.25	\$ 130.63
McMahon,John	03-Dec-08	Conference with C. Elliott (Circuit City) and J. Ritter (KPMG) regarding the Panasonic agreement.	0.5	\$ 316.25	\$ 158.13

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Miller, Lyndsey	03-Dec-08	Perform testing on FY08 income statement as it relates to discontinued operations.	0.5	\$ 206.25	\$ 103.13
Ritter, Jason R	03-Dec-08	Conference with C. Elliott (Circuit City) and J. McMahon (KPMG) regarding the Panasonic agreement.	0.5	\$ 206.25	\$ 103.13
Johnson, Vernon	03-Dec-08	Research accounting guidance relating to long-lived assets impairment and leases for purposes of completing documentation relating to bankruptcy procedures.	0.7	\$ 184.52	\$ 129.16
Xystros, Christos M.	03-Dec-08	Review of Accounting for Debtor-In-Possession fees documentation.	0.7	\$ 385.00	\$ 269.50
McMahon, John	03-Dec-08	Research related to impact of Chapter 11 filing on the Company's accounts receivables and right of offset.	0.9	\$ 316.25	\$ 284.63
Jobe V, John T	03-Dec-08	Conference with C. Xystros (KPMG) to discuss accounting for Debtor-In-Possession fees paid to creditors.	1.0	\$ 261.25	\$ 261.25
McMahon, John	03-Dec-08	Conference with H. Merten (Circuit City) regarding the impact of the company's Chapter 11 filing and related restructuring on the company's pension plan.	1.0	\$ 316.25	\$ 316.25
Xystros, Christos M.	03-Dec-08	Conference with J. Jobe (KPMG) to discuss accounting for Debtor-In-Possession fees paid to creditors.	1.0	\$ 385.00	\$ 385.00
Johnson, Vernon	03-Dec-08	Review Bankruptcy procedures analysis prepared by In-charge S. Humphreys (KPMG).	1.3	\$ 184.52	\$ 239.87
McMahon, John	03-Dec-08	Review 11/18/08 agreement entered into with Panasonic, review of related court order, and documentation of accounting implications.	2.7	\$ 316.25	\$ 853.88
McMahon, John	03-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.9	\$ 316.25	\$ 917.13
Jobe V, John T	03-Dec-08	Research accounting for Debtor-In-Possession Fees paid to creditors.	3.5	\$ 261.25	\$ 914.38
Degnan, Daniel J	04-Dec-08	Conference with C. Sitterson (KPMG) regarding the classification of FIN 48 liabilities on the balance sheet.	0.2	\$ 455.00	\$ 91.00
McMahon, John	04-Dec-08	Conference with C. Xystros (KPMG) regarding the Panasonic agreement and impact on the accounting for vendor receivables.	0.2	\$ 316.25	\$ 63.25

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Name	Date	Description	Hours	Rate	Amount
McMahon,John	04-Dec-08	Conference with L. Baldyga, R. Janus, and K. Bradshaw (all Circuit City) regarding the weighted average cost of capital rate to be used in the SFAS 142 analysis.	0.2	\$ 316.25	\$ 63.25
Sitterson,Christopher	04-Dec-08	Conference with D. Degnan (KPMG) regarding the classification of FIN 48 liabilities on the balance sheet.	0.2	\$ 245.00	\$ 49.00
Xystros,Christos M.	04-Dec-08	Conference with J. McMahon (KPMG) regarding the Panasonic agreement and impact on the accounting for vendor receivables.	0.2	\$ 385.00	\$ 77.00
Jobe V,John T	04-Dec-08	Conference with J. McMahon (KPMG) regarding Chapter 11 lease accounting issues.	0.3	\$ 261.25	\$ 78.38
McMahon,John	04-Dec-08	Conference with J. Jobe (KPMG) regarding Chapter 11 lease accounting issues.	0.3	\$ 316.25	\$ 94.88
Jobe V,John T	04-Dec-08	Conference with T. Tilghman, C. Elliott, J. Zidzig, V. Crawley (all Circuit City) and J. McMahon and L. Miller (both KPMG) to discuss classification of liabilities as subject to compromise and not subject to compromise.	0.4	\$ 261.25	\$ 104.50
McMahon,John	04-Dec-08	Conference with T. Tilghman, C. Elliott, J. Zidzig, V. Crawley (all Circuit City) and J. Jobe and L. Miller (both KPMG) to discuss classification of liabilities as subject to compromise and not subject to compromise.	0.4	\$ 316.25	\$ 126.50
Miller,Lyndsey	04-Dec-08	Conference with T. Tilghman, C. Elliott, J. Zidzig, V. Crawley (all Circuit City) and J. Jobe and J. McMahon (both KPMG) to discuss classification of liabilities as subject to compromise and not subject to compromise.	0.4	\$ 206.25	\$ 82.50
Todd,Sharon L.	04-Dec-08	Conference with J. Jobe (KPMG) to discuss approach for accounting for Debtor-In-Possession fees.	0.4	\$ 385.00	\$ 154.00
Jobe V,John T	04-Dec-08	Conference with A. Pietrantonio and M. Hickey (both Circuit City) regarding accounting for Debtor-In-Possession agreement fees paid to creditors.	0.5	\$ 261.25	\$ 130.63
McMahon,John	04-Dec-08	Conference with A. Pietrantonio (Circuit City) regarding paragraph 32 of SOP90-7 and subsequent review of non-filing financial statements.	0.5	\$ 316.25	\$ 158.13
Johnson, Vernon	04-Dec-08	Conference call V. Johnson and G. Mount (both KPMG) with I. Young (InterTAN) regarding various Bankruptcy related matters and review of Companies' Creditors Arrangement Act documents.	0.6	\$ 184.52	\$ 110.71

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Name	Date	Description	Hours	Rate	Amount
McMahon,John	04-Dec-08	Research regarding Circuit City's cost of equity calculation as used in the SFAS 142 analysis.	0.6	\$ 316.25	\$ 189.75
Mount, Gord	04-Dec-08	Conference call V. Johnson and G. Mount (both KPMG) with I. Young (InterTAN) regarding various Bankruptcy related matters and review of Companies' Creditors Arrangement Act documents.	0.6	\$ 355.70	\$ 213.42
Mount, Gord	04-Dec-08	Conference with R. Cuthbertson (president, InterTAN) and I. Young (CFO) regarding Companies' Creditors Arrangement Act matters.	0.6	\$ 355.70	\$ 213.42
Todd,Sharon L.	04-Dec-08	Research accounting implications of inventory liquidation agreement.	0.6	\$ 385.00	\$ 231.00
McMahon,John	04-Dec-08	Research related to impact of Chapter 11 filing on the Company's accounts receivables and right of offset.	0.7	\$ 316.25	\$ 221.38
Xystros,Christos M.	04-Dec-08	Continue review of Accounting for Debtor-In-Possession Fees Memo.	0.8	\$ 385.00	\$ 308.00
Austin,Ashley Albers	04-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	1.0	\$ 96.25	\$ 96.25
Jobe V,John T	04-Dec-08	Review Going Concern audit work for Circuit City Global Sourcing financial statements.	1.0	\$ 261.25	\$ 261.25
Bruce,Charles D.	04-Dec-08	Perform concurring review of client prepared document regarding store closings.	1.1	\$ 385.00	\$ 423.50
Johnson, Vernon	04-Dec-08	Conference with G. Mount (KPMG) to discuss various bankruptcy related matters.	1.1	\$ 184.52	\$ 202.97
Mount, Gord	04-Dec-08	Conference with V. Johnson (KPMG) to discuss various bankruptcy related matters.	1.1	\$ 355.70	\$ 391.27
Jobe V,John T	04-Dec-08	Research accounting for rejected leases under Chapter 11.	1.3	\$ 261.25	\$ 339.63
Croston,Paul William	04-Dec-08	Conference with J. McDonald, J. Ewell, G. Ridgeway, L. Lasher, and K. Smith (all Circuit City), D. Degnan and C. Sitterson (both KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing.	1.8	\$ 507.50	\$ 913.50

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Name	Date	Description	Hours	Rate	Amount
Degnan, Daniel J	04-Dec-08	Conference with J. McDonald, J. Ewell, G. Ridgeway, L. Lasher, and K. Smith (all Circuit City), P. Croston and C. Sitterson (both KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing.	1.8	\$ 455.00	\$ 819.00
Sitterson, Christopher	04-Dec-08	Conference with J. McDonald, J. Ewell, G. Ridgeway, L. Lasher, and K. Smith (all Circuit City), P. Croston and D. Degnan (both KPMG) to discuss revisions to 3Q provision review procedures based on bankruptcy filing.	1.8	\$ 245.00	\$ 441.00
Jobe V, John T	04-Dec-08	Document procedures to address accounting for Debtor-In-Possession Fees.	2.0	\$ 261.25	\$ 522.50
McMahon, John	04-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.0	\$ 316.25	\$ 632.50
McMahon, John	05-Dec-08	Review liquidators settlement spreadsheet for the period ended 11/27/08 and revise the inventory liquidation summary document.	0.3	\$ 316.25	\$ 94.88
Johnson, Vernon	05-Dec-08	Conference with G. Mount (KPMG) regarding discussion of Companies' Creditors Arrangement Act matters with R. Cuthbertson (president, InterTAN) and Ian Young (CFO) {Both InterTAN}	0.8	\$ 184.52	\$ 147.62
Mount, Gord	05-Dec-08	Conference with V. Johnson (KPMG) regarding discussion of Companies' Creditors Arrangement Act matters with R. Cuthbertson (president, InterTAN) and Ian Young (CFO) {Both InterTAN}	0.8	\$ 355.70	\$ 284.56
Jobe V, John T	05-Dec-08	Review Circuit City Global Sourcing going concern issues.	1.0	\$ 261.25	\$ 261.25
Yip, King	05-Dec-08	Perform weighted average cost of capital analysis.	1.0	\$ 227.50	\$ 227.50
McMahon, John	05-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	1.2	\$ 316.25	\$ 379.50
Austin, Ashley Albers	05-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	2.2	\$ 96.25	\$ 211.75
Jobe V, John T	05-Dec-08	Document accounting for lease rejections under Chapter 11.	2.8	\$ 261.25	\$ 731.50
McMahon, John	07-Dec-08	Revise inventory liquidation document.	0.6	\$ 316.25	\$ 189.75

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
McMahon,John	07-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	3.3	\$ 316.25	\$ 1,043.63
Sitterson,Christopher	08-Dec-08	Review 3Q Provision based on bankruptcy filing.	0.2	\$ 245.00	\$ 49.00
McMahon,John	08-Dec-08	Prepare for conference call with S. Todd (KPMG) to discuss bankruptcy related matters.	0.4	\$ 316.25	\$ 126.50
McMahon,John	08-Dec-08	Review IBM agreement and documentation to determine any impact of the Company's Chapter 11 filing on the accounting for the agreement.	0.5	\$ 316.25	\$ 158.13
Jobe V,John T	08-Dec-08	Conference with C Xystros and KPMG Hong Kong regarding Circuit City Global Sourcing going concern issue.	0.8	\$ 261.25	\$ 209.00
McMahon,John	08-Dec-08	Conference with A. Pietrantoni and C. Elliott (both Circuit City) regarding accounts receivable, right of offset, and collection issues.	0.8	\$ 316.25	\$ 253.00
Xystros,Christos M.	08-Dec-08	Conference with J. Jobe and KPMG Hong Kong regarding Circuit City Global Sourcing going concern issue.	0.8	\$ 385.00	\$ 308.00
McMahon,John	08-Dec-08	Review InterTAN 5-year projections in connection with the InterTAN SFAS 142 analysis.	0.9	\$ 316.25	\$ 284.63
Ritter,Jason R	08-Dec-08	Review and assess the impact of bankruptcy on stock compensation.	0.9	\$ 206.25	\$ 185.63
Todd,Sharon L.	08-Dec-08	Research accounting implications of inventory liquidation agreement including ARB 43 and sample inventory selling prices.	0.9	\$ 385.00	\$ 346.50
Jobe V,John T	08-Dec-08	Conference with C. Xystros and J. McMahon (both KPMG) regarding accounting for severance and other issues related to the bankruptcy filing/restructuring events.	1.0	\$ 261.25	\$ 261.25
McMahon,John	08-Dec-08	Conference with C. Xystros and J. Jobe (both KPMG) regarding accounting for severance and other issues related to the bankruptcy filing/restructuring events.	1.0	\$ 316.25	\$ 316.25
McMahon,John	08-Dec-08	Review hours incurred on incremental Chapter 11 procedures through 11/30/08 for purposes of summarizing for management.	1.0	\$ 316.25	\$ 316.25
Xystros,Christos M.	08-Dec-08	Conference with J. McMahon and J. Jobe (both KPMG) regarding accounting for severance and other issues related to the bankruptcy filing/restructuring events.	1.0	\$ 385.00	\$ 385.00

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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	08-Dec-08	Conference call with S. Todd, C. Xystros, and J. McMahon to discuss various matters relating to the company's Chapter 11 filing and related restructuring including the inventory liquidation agreement, accounts receivable right of offset/allowances, and financing costs.	1.1	\$ 261.25	\$ 287.38
McMahon,John	08-Dec-08	Conference call with S. Todd, C. Xystros, and J. Jobe (all KPMG) to discuss various matters relating to the company's Chapter 11 filing and related restructuring including the inventory liquidation agreement, accounts receivable right of offset/allowances, and financing costs.	1.1	\$ 316.25	\$ 347.88
Todd,Sharon L.	08-Dec-08	Conference call with C. Xystros, J. McMahon, and J. Jobe (all KPMG) to discuss various matters relating to the company's Chapter 11 filing and related restructuring including the inventory liquidation agreement, accounts receivable right of offset/allowances, and financing costs.	1.1	\$ 385.00	\$ 423.50
Xystros,Christos M.	08-Dec-08	Conference call with S. Todd, J. McMahon, and J. Jobe (all KPMG) to discuss various matters relating to the company's Chapter 11 filing and related restructuring including the inventory liquidation agreement, accounts receivable right of offset/allowances, and financing costs.	1.1	\$ 385.00	\$ 423.50
Xystros,Christos M.	08-Dec-08	Review Going Concern audit requirements under Hong Kong Auditing Standards compared to the requirements under US Auditing standards.	1.1	\$ 385.00	\$ 423.50
McMahon,John	08-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	1.9	\$ 316.25	\$ 600.88
Jobe V,John T	08-Dec-08	Review Bankruptcy court documents to assess any accounting impact.	2.0	\$ 261.25	\$ 522.50
McMahon,John	08-Dec-08	Review and analyze Chase agreement to determine any impact related to the Company's Chapter 11 filing.	2.0	\$ 316.25	\$ 632.50
Humphreys, Susan	09-Dec-08	Conference with I. Yonge (InterTAN) regarding the status of the store impairment analysis.	0.2	\$ 106.71	\$ 21.34
Jobe V,John T	09-Dec-08	Review Bankruptcy court documents to assess any accounting impact.	0.3	\$ 261.25	\$ 78.38
McMahon,John	09-Dec-08	Draft open matters to be discussed with management.	0.4	\$ 316.25	\$ 126.50

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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	09-Dec-08	Conference with C Xystros (KPMG) regarding Circuit City Global Sourcing going concern issue.	0.5	\$ 261.25	\$ 130.63
Jobe V,John T	09-Dec-08	Conference with D. Miller (Circuit City) regarding lease rejections.	0.5	\$ 261.25	\$ 130.63
McMahon,John	09-Dec-08	Correspondence with V. Johnson (KPMG) regarding bankruptcy related issues.	0.5	\$ 316.25	\$ 158.13
Xystros,Christos M.	09-Dec-08	Conference with J. Jobe (KPMG) regarding Circuit City Global Sourcing going concern issue.	0.5	\$ 385.00	\$ 192.50
McMahon,John	09-Dec-08	Research related to right of offset accounting under US Bankruptcy law.	0.6	\$ 316.25	\$ 189.75
Wheeler III,Richard T	09-Dec-08	Research regarding various accounting impacts for companies filing for Chapter 11 bankruptcy.	0.6	\$ 316.25	\$ 189.75
Xystros,Christos M.	09-Dec-08	Review accounting considerations for benefits while in Chapter 11.	0.6	\$ 385.00	\$ 231.00
Austin,Ashley Albers	09-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	0.7	\$ 96.25	\$ 67.38
Ritter,Jason R	09-Dec-08	Review bankruptcy motions related to leases.	0.7	\$ 206.25	\$ 144.38
Jobe V,John T	09-Dec-08	Research Hong Kong auditing standards related to going concern issues.	0.8	\$ 261.25	\$ 209.00
Jobe V,John T	09-Dec-08	Conference with C. Xystros and J. McMahon (both KPMG) regarding matters related to the Company's Chapter 11 filing and restructuring activities.	0.9	\$ 261.25	\$ 235.13
McMahon,John	09-Dec-08	Conference with C. Xystros and J. Jobe (both KPMG) regarding matters related to the Company's Chapter 11 filing and restructuring activities.	0.9	\$ 316.25	\$ 284.63
Ritter,Jason R	09-Dec-08	Draft document discussing testwork performed over discontinued operations.	0.9	\$ 206.25	\$ 185.63
Xystros,Christos M.	09-Dec-08	Conference with J. McMahon and J. Jobe (both KPMG) regarding matters related to the Company's Chapter 11 filing and restructuring activities.	0.9	\$ 385.00	\$ 346.50
Todd,Sharon L.	09-Dec-08	Review Debtor-In-Possession financing arrangements and accounting for fees and costs under SOP 90-1	1.0	\$ 385.00	\$ 385.00

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
McMahon,John	09-Dec-08	Continue review of InterTAN Canada Limited 5-year projections as used in the SFAS 142 analysis.	1.3	\$ 316.25	\$ 411.13
Todd,Sharon L.	09-Dec-08	Review draft consultation documents regarding Debtor-In-Possession accounting, lease terminations and inventory liquidation.	2.0	\$ 385.00	\$ 770.00
Yip,King	09-Dec-08	Perform weighted average cost of capital analysis.	2.0	\$ 227.50	\$ 455.00
McMahon,John	09-Dec-08	Review InterTAN Canada Limited 5-year projections as used in the SFAS 142 analysis.	3.9	\$ 316.25	\$ 1,233.38
Humphreys, Susan	10-Dec-08	Conference with A. Stevenson (InterTAN - director of inventory) regarding the inventory information available to examine the valuation.	0.2	\$ 106.71	\$ 21.34
Humphreys, Susan	10-Dec-08	Review of the InterTAN prepared Dealer Account receivable reconciliation.	0.2	\$ 106.71	\$ 21.34
Jobe V,John T	10-Dec-08	Conference with J. McMahon (KPMG) regarding accounting for rejected leases.	0.2	\$ 261.25	\$ 52.25
McMahon,John	10-Dec-08	Conference with J. Jobe (KPMG) regarding accounting for rejected leases.	0.2	\$ 316.25	\$ 63.25
Humphreys, Susan	10-Dec-08	Conference with J. Jones (InterTAN director of revenue) regarding the collection of the Dealer Accounts receivable.	0.3	\$ 106.71	\$ 32.01
McMahon,John	10-Dec-08	Conference with K. Bradshaw (Circuit City) regarding accounting for lease rejections.	0.3	\$ 316.25	\$ 94.88
Humphreys, Susan	10-Dec-08	Draft the collection of the Dealer Account Receivable balance.	0.4	\$ 106.71	\$ 42.68
Humphreys, Susan	10-Dec-08	Review of the First Court Order to determine the conditions on continuation of legal litigation to confirm the information provided by M. Wong (InterTAN legal Counsel)	0.4	\$ 106.71	\$ 42.68
Humphreys, Susan	10-Dec-08	Review of the Dealer Account Receivable aged Accounts Receivable ledger.	0.5	\$ 106.71	\$ 53.35
McMahon,John	10-Dec-08	Review Accounting for non-debtor subsidiaries under SOP90-7.	0.5	\$ 316.25	\$ 158.13
Sitterson,Christopher	10-Dec-08	Review 3Q Provision based on bankruptcy filing.	0.5	\$ 245.00	\$ 122.50
Todd,Sharon L.	10-Dec-08	Prepare for conference call regarding matters related to the Company's chapter 11 filing and related restructuring, including SFAS 144 assessments and lease rejections.	0.5	\$ 385.00	\$ 192.50

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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	10-Dec-08	Review Accounting literature for rejected leases while applying client specific circumstances.	0.8	\$ 261.25	\$ 209.00
McMahon,John	10-Dec-08	Review 10Qs of other companies that filed for Chapter 11 bankruptcy protection.	0.8	\$ 316.25	\$ 253.00
Jobe V,John T	10-Dec-08	Conference with P. Munter, S. Todd, C. Xystros, and J. McMahon regarding matters related to the Company's chapter 11 filing and related restructuring, including SFAS 144 assessments and lease rejections.	0.9	\$ 261.25	\$ 235.13
Jobe V,John T	10-Dec-08	Revise Debtor-In-Possession document to reflect company's accounting.	0.9	\$ 261.25	\$ 235.13
McMahon,John	10-Dec-08	Conference with P. Munter, S. Todd, C. Xystros, and J. Jobe (all KPMG) regarding matters related to the Company's chapter 11 filing and related restructuring, including SFAS 144 assessments and lease rejections.	0.9	\$ 316.25	\$ 284.63
Munter,Paul H.	10-Dec-08	Conference with J. McMahon, S. Todd, C. Xystros and J. Jobe regarding matters related to the Company's chapter 11 filing and related and related restructuring, including SFAS 144 assessments and lease rejections.	0.9	\$ 385.00	\$ 346.50
Todd,Sharon L.	10-Dec-08	Conference with J. McMahon, P. Munter, C. Xystros and J. Jobe regarding matters related to the Company's chapter 11 filing and related and related restructuring, including SFAS 144 assessments and lease rejections.	0.9	\$ 385.00	\$ 346.50
Xystros,Christos M.	10-Dec-08	Conference with P. Munter, S. Todd, J. McMahon, and J. Jobe (all KPMG) regarding matters related to the Company's chapter 11 filing and related restructuring, including SFAS 144 assessments and lease rejections.	0.9	\$ 385.00	\$ 346.50
Xystros,Christos M.	10-Dec-08	Review accounting considerations for rejected leases in Chapter 11.	0.9	\$ 385.00	\$ 346.50
McMahon,John	10-Dec-08	Conference with D. Scranton and K. Bradshaw (both Circuit City) and I. Fredericks (Skadden) regarding rejection of operating leases.	1.0	\$ 316.25	\$ 316.25
McMahon,John	10-Dec-08	Review various matters related to our retention as auditors.	1.0	\$ 316.25	\$ 316.25

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	10-Dec-08	Conference with M. Mosier and K. Bradshaw (both Circuit City) and J. McMahon and C. Xystros (both KPMG) to discuss various accounting issues related to the Company's chapter 11 filing and related restructuring.	1.2	\$ 261.25	\$ 313.50
McMahon,John	10-Dec-08	Conference with M. Mosier and K. Bradshaw (both Circuit City) and J. Jobe and C. Xystros (both KPMG) to discuss various accounting issues related to the Company's chapter 11 filing and related restructuring.	1.2	\$ 316.25	\$ 379.50
Ritter,Jason R	10-Dec-08	Perform substantive audit procedures over discontinued operations sample.	1.2	\$ 206.25	\$ 247.50
Xystros,Christos M.	10-Dec-08	Conference with M. Mosier and K. Bradshaw (both Circuit City) and J. Jobe and J. McMahon (both KPMG) to discuss various accounting issues related to the Company's chapter 11 filing and related restructuring.	1.2	\$ 385.00	\$ 462.00
Ritter,Jason R	10-Dec-08	Draft document discussing testwork performed regarding discontinued operations.	2.5	\$ 206.25	\$ 515.63
McMahon,John	10-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.9	\$ 316.25	\$ 917.13
Johnson, Vernon	11-Dec-08	Conference with I. Young and R. McCartney (both InterTAN) on outstanding items and other follow-up matters relating to bankruptcy.	0.2	\$ 184.52	\$ 36.90
Humphreys, Susan	11-Dec-08	Review of the 5 year projections for InterTAN Canada Ltd.	0.3	\$ 106.71	\$ 32.01
McMahon,John	11-Dec-08	Conference with K. Bradshaw and C. Huebner (both Circuit City) regarding impact of Chapter 11 filing on the Chase agreement.	0.3	\$ 316.25	\$ 94.88
Xystros,Christos M.	11-Dec-08	Perform partner review of memo summarizing documents filed with the US Bankruptcy court.	0.3	\$ 385.00	\$ 115.50
Humphreys, Susan	11-Dec-08	Correspond to D. Grasse (InterTAN Corporate Planning) in relation to the assumptions used for the 5 year Forecast.	0.5	\$ 106.71	\$ 53.35
McMahon,John	11-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	0.5	\$ 316.25	\$ 158.13
Humphreys, Susan	11-Dec-08	Analyze the assumptions used in the 5 year projections.	0.6	\$ 106.71	\$ 64.03

Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Humphreys, Susan	11-Dec-08	Review of the Inventory Valuation prepared by the Gordon Brothers.	0.7	\$ 106.71	\$ 74.70
Humphreys, Susan	11-Dec-08	Review the adjusting entries to the financial statements.	0.8	\$ 106.71	\$ 85.37
Todd, Sharon L.	11-Dec-08	Review EITF 02-13 and lease accounting procedures.	1.0	\$ 385.00	\$ 385.00
McMahon, John	11-Dec-08	Research various accounting implications of filing for Chapter 11.	1.1	\$ 316.25	\$ 347.88
Austin, Ashley Albers	11-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	1.2	\$ 96.25	\$ 115.50
McMahon, John	11-Dec-08	Research of SFAS 142 regarding the appropriate valuation premise for InterTAN's goodwill impairment assessment.	1.2	\$ 316.25	\$ 379.50
Jobe V, John T	11-Dec-08	Conference with A. Pietrantonio and K. Bradshaw (both Circuit), I. Fredericks (Skadden), and C. Xystros and J. McMahon (both KPMG) regarding certain bankruptcy related matters.	1.7	\$ 261.25	\$ 444.13
McMahon, John	11-Dec-08	Conference with A. Pietrantonio and K. Bradshaw (both Circuit), I. Fredericks (Skadden), and C. Xystros and J. Jobe (both KPMG) regarding certain bankruptcy related matters.	1.7	\$ 316.25	\$ 537.63
Xystros, Christos M.	11-Dec-08	Conference with A. Pietrantonio and K. Bradshaw (both Circuit), I. Fredericks (Skadden), and J. McMahon and J. Jobe (both KPMG) regarding certain bankruptcy related matters.	1.7	\$ 385.00	\$ 654.50
Humphreys, Susan	11-Dec-08	Review of the Inventory stock file to examine the valuation, including looking at aging, quantities, cost versus selling price.	2.5	\$ 106.71	\$ 266.77
Humphreys, Susan	12-Dec-08	Review of the legal accruals at November 30, 2008.	0.3	\$ 106.71	\$ 32.01
Johnson, Vernon	12-Dec-08	Conference with I. Young (InterTAN) to discuss Impairment analysis approach.	0.4	\$ 184.52	\$ 73.81
Humphreys, Susan	12-Dec-08	Conference with V. Johnson (KPMG) to discuss the status of the procedures relating to bankruptcy.	0.5	\$ 106.71	\$ 53.35
Johnson, Vernon	12-Dec-08	Conference with S. Humphreys (KPMG) to discuss the status of the procedures relating to bankruptcy.	0.5	\$ 184.52	\$ 92.26

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Name	Date	Description	Hours	Rate	Amount
Johnson, Vernon	12-Dec-08	Conference with G. Mount (KPMG) on bankruptcy related matters per discussion with Senior management (President, InterTAN).	0.6	\$ 184.52	\$ 110.71
Mount, Gord	12-Dec-08	Conference with V. Johnson (KPMG) on bankruptcy related matters per discussion with Senior management (President, InterTAN).	0.6	\$ 355.70	\$ 213.42
Jobe V,John T	12-Dec-08	Conference call with J. Jobe and C. Xystros (both KPMG) regarding rejection of executory contracts and auditing proof of claims.	1.0	\$ 261.25	\$ 261.25
McMahon,John	12-Dec-08	Conference call with J. Jobe and C. Xystros (both KPMG) regarding rejection of executory contracts and auditing proof of claims.	1.0	\$ 316.25	\$ 316.25
McMahon,John	12-Dec-08	Research related to SFAS 144 step 1 impairment analysis for intangible assets at InterTAN.	1.0	\$ 316.25	\$ 316.25
McMahon,John	12-Dec-08	Review InterTAN 5-year assumptions document for SFAS 142 purposes.	1.0	\$ 316.25	\$ 316.25
Xystros,Christos M.	12-Dec-08	Conference call with J. Jobe and C. Xystros (both KPMG) regarding rejection of executory contracts and auditing proof of claims.	1.0	\$ 385.00	\$ 385.00
Humphreys, Susan	12-Dec-08	Closing conference with I. Yonge (InterTAN), B. McCartney, V. Johnson (KPMG), G. Mount to discuss the bankruptcy procedure findings and progress	1.2	\$ 106.71	\$ 128.05
Johnson, Vernon	12-Dec-08	Closing conference with I. Yonge (InterTAN), B. McCartney, G. Mount (KPMG), S. Humphreys to discuss the bankruptcy procedure findings and progress	1.2	\$ 184.52	\$ 221.42
Mount, Gord	12-Dec-08	Closing conference with I. Yonge (InterTAN), B. McCartney, V. Johnson (KPMG), S. Humphreys to discuss the bankruptcy procedure findings and progress	1.2	\$ 355.70	\$ 426.84
Wai, Mindy	12-Dec-08	Vouch invoices relating to the Companies' Creditors Arrangement Act professional fees and analyze classification between pre and post filing cost.	1.2	\$ 82.26	\$ 98.71
Winslow,Kimberly Kelley	14-Dec-08	Document going concern analysis.	0.9	\$ 261.25	\$ 235.13

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Name	Date	Description	Hours	Rate	Amount
Xystros,Christos M.	14-Dec-08	Perform partner review of memo summarizing documents filed with the US Bankruptcy court.	1.0	\$ 385.00	\$ 385.00
Humphreys, Susan	14-Dec-08	Revise the bankruptcy procedures based on review notes provided by V. Johnson (KPMG).	1.5	\$ 106.71	\$ 160.06
Bonham,Thomas V	15-Dec-08	Conference with J. Ritter and J. Jobe (both KPMG) regarding accounting for rejected leases	0.3	\$ 96.25	\$ 28.88
Jobe V,John T	15-Dec-08	Conference with J. Ritter and T. Bonham regarding accounting for rejected leases.	0.3	\$ 261.25	\$ 78.38
Johnson, Vernon	15-Dec-08	Review Inventory documentation provided by management and KPMG work for purposes of Inventory valuation requirement.	0.3	\$ 184.52	\$ 55.36
Ritter,Jason R	15-Dec-08	Conference with J. Jobe and T. Bonham (both KPMG) regarding accounting for rejected leases.	0.3	\$ 206.25	\$ 61.88
Ritter,Jason R	15-Dec-08	Conference with M. Garcia-Little (Circuit City) to discuss accounting for rejected leases.	0.5	\$ 206.25	\$ 103.13
Ritter,Jason R	15-Dec-08	Select a sample of rejected leases for testwork using KPMG's Multiple Unit Sampling software.	0.6	\$ 206.25	\$ 123.75
Johnson, Vernon	15-Dec-08	Conference call with I. Young (InterTAN) relating to the bankruptcy procedures.	0.8	\$ 184.52	\$ 147.62
Johnson, Vernon	15-Dec-08	Review 5-year projection prepared by management and follow-up.	0.8	\$ 184.52	\$ 147.62
Bonham,Thomas V	15-Dec-08	Performed audit procedures over calculations provided by client regarding gains/losses recorded from rejected leases	0.9	\$ 96.25	\$ 86.63
Jobe V,John T	15-Dec-08	Review Accounting for rejected leases.	1.2	\$ 261.25	\$ 313.50
Ritter,Jason R	15-Dec-08	Continue to recalculate and test revisions to management's rejected lease damages calculations.	1.7	\$ 206.25	\$ 350.63
Johnson, Vernon	15-Dec-08	Research documentation of impact of court motions/orders and review bankruptcy documents submitted to the courts and posted on Alvarez website.	2.2	\$ 184.52	\$ 405.94
McMahon,John	15-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	3.5	\$ 316.25	\$ 1,106.88
McMahon,John	15-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	3.9	\$ 316.25	\$ 1,233.38
Ritter,Jason R	15-Dec-08	Analyze and test revisions to management's rejected lease damages calculations.	3.9	\$ 206.25	\$ 804.38

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Name	Date	Description	Hours	Rate	Amount
Davis,Brian Scott	16-Dec-08	Review going concern considerations on our audit report for the defined benefit pension plan.	0.2	\$ 385.00	\$ 77.00
Johnson, Vernon	16-Dec-08	Conference with G. Mount (KPMG) regarding the discussions with KPMG Richmond and the steps that need to be taken regarding the bankruptcy.	0.2	\$ 184.52	\$ 36.90
Mount, Gord	16-Dec-08	Conference with V. Johnson (KPMG) regarding the discussions with KPMG Richmond and the steps that need to be taken regarding the bankruptcy.	0.2	\$ 355.70	\$ 71.14
Austin,Ashley Albers	16-Dec-08	Prepare documentation AI-3 related to the accounting implications of filing for bankruptcy.	0.3	\$ 96.25	\$ 28.88
Jobe V,John T	16-Dec-08	Conference with J. McMahon and C. Xystros (both KPMG) regarding InterTAN/Circuit City long lived asset impairment analysis.	0.3	\$ 261.25	\$ 78.38
McMahon,John	16-Dec-08	Conference with J. Jobe and C. Xystros (both KPMG) regarding InterTAN/Circuit City long lived asset impairment analysis.	0.3	\$ 316.25	\$ 94.88
Ritter,Jason R	16-Dec-08	Review the lease rejection testwork.	0.3	\$ 206.25	\$ 61.88
Xystros,Christos M.	16-Dec-08	Conference with J. Jobe and J. McMahon (both KPMG) regarding InterTAN/Circuit City long lived asset impairment analysis.	0.3	\$ 385.00	\$ 115.50
McMahon,John	16-Dec-08	Continue review of InterTAN goodwill impairment analysis - Step 1 calculation.	0.4	\$ 316.25	\$ 126.50
Degnan,Daniel J	16-Dec-08	Research the classification of FIN 48 reserves as short term as opposed to long term.	0.5	\$ 455.00	\$ 227.50
Bonham,Thomas V	16-Dec-08	Conference with J. Ritter (KPMG) in regards to lease rejection testwork.	0.7	\$ 96.25	\$ 67.38
Ritter,Jason R	16-Dec-08	Conference with T. Bonham (KPMG) in regards to lease rejection testwork.	0.7	\$ 206.25	\$ 144.38
Cassidy,Hank	16-Dec-08	Conference call with K. Bradshaw and K. Barksdale (both Circuit City), C. Xystros, T. Millon, and J. McMahon (all KPMG) and representatives from Huron Consulting and American Appraisal regarding InterTAN's goodwill impairment analysis.	0.8	\$ 612.50	\$ 490.00
Johnson, Vernon	16-Dec-08	Conference call with I. Young (InterTAN) and G. Mount (KPMG) relating to the bankruptcy procedures	0.8	\$ 184.52	\$ 147.62

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Name	Date	Description	Hours	Rate	Amount
McMahon,John	16-Dec-08	Conference call with K. Bradshaw and K. Barksdale (both Circuit City), C. Xystros, T. Millon, and H. Cassidy (all KPMG) and representatives from Huron Consulting and American Appraisal regarding InterTAN's goodwill impairment analysis.	0.8	\$ 316.25	\$ 253.00
Millon Jr,Thomas J	16-Dec-08	Conference call with K. Bradshaw and K. Barksdale (both Circuit City), C. Xystros, J. McMahon, and H. Cassidy (all KPMG) and representatives from Huron Consulting and American Appraisal regarding InterTAN's goodwill impairment analysis.	0.8	\$ 612.50	\$ 490.00
Mount, Gord	16-Dec-08	Conference call with I. Young (InterTAN) and V. Johnson relating to the bankruptcy procedures.	0.8	\$ 355.70	\$ 284.56
Xystros,Christos M.	16-Dec-08	Conference call with K. Bradshaw and K. Barksdale (both Circuit City), J. McMahon, T. Millon, and H. Cassidy (all KPMG) and representatives from Huron Consulting and American Appraisal regarding InterTAN's goodwill impairment analysis.	0.8	\$ 385.00	\$ 308.00
Jobe V,John T	16-Dec-08	Research Cash Flow Presentation for companies in Chapter 11.	0.9	\$ 261.25	\$ 235.13
Jobe V,John T	16-Dec-08	Research store level long lived asset accounting and disclosures.	1.2	\$ 261.25	\$ 313.50
Millon Jr,Thomas J	16-Dec-08	Conference call with J. McMahon, H. Cassidy, C. Xystros, D. Smith, and J. Jobe (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis. Note - not all participants were on the call for the entire time.	1.2	\$ 612.50	\$ 735.00
Bonham,Thomas V	16-Dec-08	Review KPMG lease rejection document and the bankruptcy code in regards to KPMG's lease rejection testwork.	1.3	\$ 96.25	\$ 125.13
Bonham,Thomas V	16-Dec-08	Continue performing lease rejection testwork.	1.4	\$ 96.25	\$ 134.75
Cassidy,Hank	16-Dec-08	Conference call with T. Millon, J. McMahon, C. Xystros, D. Smith, and J. Jobe (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis. Note - not all participants were on the call for the entire time.	1.6	\$ 612.50	\$ 980.00
Jobe V,John T	16-Dec-08	Conference call with T. Millon, H. Cassidy, C. Xystros, D. Smith, and J. McMahon (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis. Note - not all participants were on the call for the entire time.	1.6	\$ 261.25	\$ 418.00

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Name	Date	Description	Hours	Rate	Amount
McMahon,John	16-Dec-08	Conference call with T. Millon, H. Cassidy, C. Xystros, D. Smith, and J. Jobe (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis. Note - not all participants were on the call for the entire time.	1.6	\$ 316.25	\$ 506.00
Smith,Andrew W.	16-Dec-08	Conference call with T. Millon, H. Cassidy, C. Xystros, J. McMahon and J. Jobe (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis.	1.6	\$ 647.50	\$ 1,036.00
Xystros,Christos M.	16-Dec-08	Conference call with T. Millon, H. Cassidy, C. Xystros, D. Smith, and J. Jobe (all KPMG) regarding InterTAN's goodwill impairment analysis and InterTAN/Circuit City long lived asset impairment analysis. Note - not all participants were on the call for the entire time.	1.6	\$ 385.00	\$ 616.00
Johnson, Vernon	16-Dec-08	Draft additional Bankruptcy procedures document for reporting to KPMG US.	2.0	\$ 184.52	\$ 369.04
Austin,Ashley Albers	16-Dec-08	Review Stock Compensation Plans to determine if they are affected by bankruptcy.	2.3	\$ 96.25	\$ 221.38
Jobe V,John T	16-Dec-08	Conference with K. Bradshaw and D. Scranton (both Circuit City) regarding store impairment testing procedures.	2.5	\$ 261.25	\$ 653.13
Ritter,Jason R	16-Dec-08	Continue to review management's rejected lease damages calculations through recalculations and vouching to lease agreements.	2.8	\$ 206.25	\$ 577.50
Bonham,Thomas V	16-Dec-08	Performed audit procedures over calculations provided by client regarding gains/losses recorded from rejected leases	3.9	\$ 96.25	\$ 375.38
McMahon,John	16-Dec-08	Review InterTAN goodwill impairment analysis - Step 1 calculation.	3.9	\$ 316.25	\$ 1,233.38
Ritter,Jason R	16-Dec-08	Review management's rejected lease damages calculations through recalculations and vouching to lease agreements.	3.9	\$ 206.25	\$ 804.38
Winslow,Kimberly Kelley	17-Dec-08	Review Going concern issues.	0.3	\$ 261.25	\$ 78.38
Bonham,Thomas V	17-Dec-08	Review summary of court filed documents.	0.4	\$ 96.25	\$ 38.50
Jobe V,John T	17-Dec-08	Conference with J. Ritter (KPMG) regarding the results of our testwork performed over rejected lease damages.	0.4	\$ 261.25	\$ 104.50
Ritter,Jason R	17-Dec-08	Conference with J. Jobe (KPMG) regarding the results of our testwork performed over rejected lease damages.	0.4	\$ 206.25	\$ 82.50
Ritter,Jason R	17-Dec-08	Review the results of the rejected lease damages testwork using KPMG's Multiple Unit Sampling software.	0.4	\$ 206.25	\$ 82.50

EXHIBIT D3
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Name	Date	Description	Hours	Rate	Amount
Humphreys, Susan	17-Dec-08	Review store impairment analysis received from B. McCartney (InterTAN).	0.7	\$ 106.71	\$ 74.70
Degnan,Daniel J	17-Dec-08	Conference with J. McDonald (Circuit City), L. Lasher (Circuit City) and C. Sitterson (KPMG) to discuss significant third quarter issues arising due to being a company in bankruptcy.	0.9	\$ 455.00	\$ 409.50
Sitterson,Christopher	17-Dec-08	Conference with J. McDonald (Circuit City), L. Lasher (Circuit City) and D. Degnan (KPMG) to discuss significant third quarter issues arising due to being a company in bankruptcy.	0.9	\$ 245.00	\$ 220.50
Ritter,Jason R	17-Dec-08	Continue to review management's rejected lease damages calculations through recalculations and vouching to lease agreements.	1.0	\$ 206.25	\$ 206.25
Ritter,Jason R	17-Dec-08	Conference with M. Garcia-Little (Circuit City) to discuss questions related to the rejected lease damages calculations.	1.1	\$ 206.25	\$ 226.88
Bonham,Thomas V	17-Dec-08	Performed audit procedures over calculations provided by client regarding gains/losses recorded from rejected leases	1.7	\$ 96.25	\$ 163.63
Jobe V,John T	17-Dec-08	Conference with A. Pietrantoni and K. Bradshaw (both Circuit City) regarding store asset impairment accounting.	1.8	\$ 261.25	\$ 470.25
Austin,Ashley Albers	17-Dec-08	Review recent bankruptcy court documents and prepare significant documents for inclusion in KPMG documentation.	1.9	\$ 96.25	\$ 182.88
McMahon,John	17-Dec-08	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.4	\$ 316.25	\$ 759.00
McMahon,John	17-Dec-08	Continue to review documents filed with the US Bankruptcy Court.	2.6	\$ 316.25	\$ 822.25
Ritter,Jason R	17-Dec-08	Review management's rejected lease damages calculations through recalculations and vouching to lease agreements.	3.9	\$ 206.25	\$ 804.38
Cassidy,Hank	18-Dec-08	Conference call with J. McMahon and D. Smith (both KPMG) regarding InterTAN's goodwill impairment analysis.	0.1	\$ 612.50	\$ 61.25
McMahon,John	18-Dec-08	Conference call with H. Cassidy and D. Smith (both KPMG) regarding InterTAN's goodwill impairment analysis.	0.1	\$ 316.25	\$ 31.63
Smith,Andrew W.	18-Dec-08	Conference call with H. Cassidy and J. McMahon (both KPMG) regarding InterTAN's goodwill impairment analysis.	0.1	\$ 647.50	\$ 64.75

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Name	Date	Description	Hours	Rate	Amount
Johnson, Vernon	18-Dec-08	Review Inventory top 50 SKUs adjustment report for purposes of appropriate valuation of Inventory relating to additional bankruptcy procedures.	0.4	\$ 184.52	\$ 73.81
Bonham,Thomas V	18-Dec-08	Review summary of court filed documents.	0.7	\$ 96.25	\$ 67.38
Jobe V,John T	18-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss the status and preliminary results of store asset impairment testing.	0.8	\$ 261.25	\$ 209.00
McMahon,John	18-Dec-08	Conference with K. Barksdale (Circuit City) to discuss InterTAN goodwill impairment analysis.	0.9	\$ 316.25	\$ 284.63
Jobe V,John T	18-Dec-08	Review subsequent event accounting for bankruptcy motions.	1.0	\$ 261.25	\$ 261.25
Winslow,Kimberly Kelley	18-Dec-08	Conference with H. Merten and M. Daykin (both Circuit City) to discuss Going concern issues.	1.0	\$ 261.25	\$ 261.25
Croston,Paul William	18-Dec-08	Conference with D. Degnan, P. Croston (both KPMG), J. McDonald, G. Ridgeway, L. Lasher, K. Smith, J. Ewell, J. Witt, A. Pietrantonio and M. Mosier (all Circuit City) to discuss significant issues related to the third quarter that arose as a result of the company being in bankruptcy.	2.7	\$ 507.50	\$ 1,370.25
Degnan,Daniel J	18-Dec-08	Conference with C. Sitterson, P. Croston (both KPMG), J. McDonald, G. Ridgeway, L. Lasher, K. Smith, J. Ewell, J. Witt, A. Pietrantonio and M. Mosier (all Circuit City) to discuss significant issues related to the third quarter that arose as a result of the company being in bankruptcy.	2.7	\$ 455.00	\$ 1,228.50
Sitterson,Christopher	18-Dec-08	Conference with D. Degnan, P. Croston (both KPMG), J. McDonald, G. Ridgeway, L. Lasher, K. Smith, J. Ewell, J. Witt, A. Pietrantonio and M. Mosier (all Circuit City) to discuss significant issues related to the third quarter that arose as a result of the company being in bankruptcy.	2.7	\$ 245.00	\$ 661.50
Ritter,Jason R	18-Dec-08	Review various leases on management's rejected lease damages spreadsheet.	3.0	\$ 206.25	\$ 618.75
Davis,Brian Scott	19-Dec-08	Consultation with I. Kassman in KPMG's DPP regarding impact of plan sponsor bankruptcy on our audit procedures for the defined benefit pension plan.	0.5	\$ 385.00	\$ 192.50
Winslow,Kimberly Kelley	19-Dec-08	Conference with H. Merten, M. Daykin, A. Pietrantonio (all Circuit City) to discuss Going concern issues.	0.5	\$ 261.25	\$ 130.63
Bonham,Thomas V	19-Dec-08	Conference with J. Ritter (KPMG) regarding quarterly procedures performed over Impairment Calculation Schedule.	0.7	\$ 96.25	\$ 67.38

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Name	Date	Description	Hours	Rate	Amount
Ritter,Jason R	19-Dec-08	Conference with T. Bonham (KPMG) regarding quarterly procedures performed over Impairment Calculation Schedule.	0.7	\$ 206.25	\$ 144.38
McMahon,John	19-Dec-08	Continue review of InterTAN goodwill impairment analysis - Step 1 calculation.	0.8	\$ 316.25	\$ 253.00
Xystros,Christos M.	19-Dec-08	Perform partner review of summary of court filed documents memo.	1.0	\$ 385.00	\$ 385.00
Ritter,Jason R	19-Dec-08	Review management's store impairment analysis and selected a sample for testwork using KPMG's Multiple Unit Sampling (MUS) tool.	1.4	\$ 206.25	\$ 288.75
Bonham,Thomas V	19-Dec-08	Review prior quarter procedures performed over Impairment Calculations to prepare for current quarter testwork.	1.5	\$ 96.25	\$ 144.38
Bonham,Thomas V	19-Dec-08	Perform testwork over quarter long-lived asset Impairment schedule.	2.0	\$ 96.25	\$ 192.50
Ritter,Jason R	19-Dec-08	Review the 11/30/08 store impairment testing analysis.	2.1	\$ 206.25	\$ 433.13
McMahon,John	19-Dec-08	Review InterTAN goodwill impairment analysis - Step 1 calculation.	3.9	\$ 316.25	\$ 1,233.38
Bonham,Thomas V	20-Dec-08	Continue to perform testwork over quarter long-lived asset Impairment schedule.	0.4	\$ 96.25	\$ 38.50
Bonham,Thomas V	20-Dec-08	Perform testwork over quarter long-lived asset Impairment schedule.	3.9	\$ 96.25	\$ 375.38
Bibb Jr.,David Lawrence	21-Dec-08	Conference with M. Healy (Circuit City) to review the basis and methodology for developing financial projections used in the company's asset impairment analysis.	1.0	\$ 385.00	\$ 385.00
Bonham,Thomas V	21-Dec-08	Perform testwork over quarter long-lived asset Impairment schedule.	1.2	\$ 96.25	\$ 115.50
Xystros,Christos M.	22-Dec-08	Perform partner review of client prepared document regarding the employee motion court filed document.	0.2	\$ 385.00	\$ 77.00
Jobe V,John T	22-Dec-08	Conference call with J. McMahon and S. Todd (both KPMG) to discuss accounting for severance related to the Company's restructuring.	0.3	\$ 261.25	\$ 78.38
McMahon,John	22-Dec-08	Conference call with J. Jobe and S. Todd (both KPMG) to discuss accounting for severance related to the Company's restructuring.	0.3	\$ 316.25	\$ 94.88
Ritter,Jason R	22-Dec-08	Conference with D. Scranton (Circuit City) to discuss the management's store impairment test.	0.3	\$ 206.25	\$ 61.88

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Name	Date	Description	Hours	Rate	Amount
Todd, Sharon L.	22-Dec-08	Conference call with J. Jobe and J. McMahon (both KPMG) to discuss accounting for severance related to the Company's restructuring.	0.3	\$ 385.00	\$ 115.50
Jobe V, John T	22-Dec-08	Review historical comparable store results for audit testwork over store impairment.	0.5	\$ 261.25	\$ 130.63
Degnan, Daniel J	22-Dec-08	Analyze the discrete tax expense and benefit items identified by Circuit City, specifically the new withholding tax liability resulting from the change in APB 23 position.	0.7	\$ 455.00	\$ 318.50
Austin, Ashley Albers	22-Dec-08	Conference with J. Jobe, T. Bonham, and J. Ritter (all KPMG) to discuss results of store impairment testing.	0.8	\$ 96.25	\$ 77.00
Bonham, Thomas V	22-Dec-08	Conference with A. Austin, J. Jobe, and J. Ritter (all KPMG) to discuss results of store impairment testing.	0.8	\$ 96.25	\$ 77.00
Degnan, Daniel J	22-Dec-08	Conference with G. Ridgeway (Circuit City) to discuss the status of the Canadian audit and potential revisions resulting from the audit.	0.8	\$ 455.00	\$ 364.00
Jobe V, John T	22-Dec-08	Conference with A. Austin, T. Bonham, and J. Ritter (all KPMG) to discuss results of store impairment testing.	0.8	\$ 261.25	\$ 209.00
Jobe V, John T	22-Dec-08	Conference with C. Xystros (KPMG) and K. Bradshaw, M. Healy, and D. Scranton (all Circuit City) to further discuss the company's forecast used in the store impairment test.	0.8	\$ 261.25	\$ 209.00
Ritter, Jason R	22-Dec-08	Conference with A. Austin, T. Bonham, and J. Jobe (all KPMG) to discuss results of store impairment testing.	0.8	\$ 206.25	\$ 165.00
Xystros, Christos M.	22-Dec-08	Conference with J. Jobe (KPMG) and K. Bradshaw, M. Healy, and D. Scranton (all Circuit City) to further discuss the company's forecast used in the store impairment test.	0.8	\$ 385.00	\$ 308.00
Degnan, Daniel J	22-Dec-08	Conference with C. Sitterson (KPMG) to discuss how the IRC Section 956 may impact the provision, either through the effective tax rate or in the balance sheet classification of the deferred tax asset as short term or long term.	0.9	\$ 455.00	\$ 409.50
Sitterson, Christopher	22-Dec-08	Conference with D. Degnan (KPMG) to discuss how the IRC Section 956 may impact the provision, either through the effective tax rate or in the balance sheet classification of the deferred tax asset as short term or long term.	0.9	\$ 245.00	\$ 220.50
Bonham, Thomas V	22-Dec-08	Review summary of court filed documents.	1.0	\$ 96.25	\$ 96.25
Bruce, Charles D.	22-Dec-08	Conference call with J. Jobe and C. Xystros (both KPMG) to discuss company's approach to FAS 144 impairment analysis and review key assumptions used in the company's strategic plan.	1.0	\$ 385.00	\$ 385.00

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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	22-Dec-08	Conference call with C. Bruce and C. Xystros (both KPMG) to discuss company's approach to FAS 144 impairment analysis and review key assumptions used in the company's strategic plan.	1.0	\$ 261.25	\$ 261.25
Jobe V,John T	22-Dec-08	Conference with C. Xystros, J. Ritter (both KPMG) and K. Bradshaw, M. Healy, and D. Scranton (all Circuit City) to discuss the company's forecast used in the store impairment test.	1.0	\$ 261.25	\$ 261.25
McMahon,John	22-Dec-08	Perform manager review of "Summary of Employee Motion" document prepared by Circuit City management.	1.0	\$ 316.25	\$ 316.25
Munter,Paul H.	22-Dec-08	Review documents on lease rejections, Debtor-In-Possession financing, inventory liquidation agreement, and InterTAN consolidation.	1.0	\$ 385.00	\$ 385.00
Ritter,Jason R	22-Dec-08	Conference with C. Xystros, J. Jobe (both KPMG) and K. Bradshaw, M. Healy, and D. Scranton (all Circuit City) to discuss the company's forecast used in the store impairment test.	1.0	\$ 206.25	\$ 206.25
Xystros,Christos M.	22-Dec-08	Conference call with C. Bruce and J. Jobe (both KPMG) to discuss company's approach to FAS 144 impairment analysis and review key assumptions used in the company's strategic plan.	1.0	\$ 385.00	\$ 385.00
Xystros,Christos M.	22-Dec-08	Conference with J. Jobe, J. Ritter (both KPMG) and K. Bradshaw, M. Healy, and D. Scranton (all Circuit City) to discuss the company's forecast used in the store impairment test.	1.0	\$ 385.00	\$ 385.00
McMahon,John	22-Dec-08	Draft conclusion regarding whether InterTAN should be deconsolidated as a result of its (CCAA) Companies' Creditors Arrangement Act filing.	1.2	\$ 316.25	\$ 379.50
Bonham,Thomas V	22-Dec-08	Perform testwork over quarter long-lived asset Impairment schedule.	1.6	\$ 96.25	\$ 154.00
Todd,Sharon L.	22-Dec-08	Review and issuance of DPP field clearance regarding Debtor-In-Possession financing fees and costs, inventory liquidation accounting and InterTAN consolidation and lease terminations.	1.7	\$ 385.00	\$ 654.50

EXHIBIT D3
Circuit City Stores, Inc.
FY09 Special Audit Related Services
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Name	Date	Description	Hours	Rate	Amount
Degnan, Daniel J	22-Dec-08	Review the documentation that considers the income inclusion resulting from an Internal Revenue Code Section 956 inclusion that results from the investment in US property that is a result of InterTAN Canada's pledge against the debt of the parent company.	2.6	\$ 455.00	\$ 1,183.00
Bonham, Thomas V	22-Dec-08	Perform testwork over extended sample of quarter Impairment schedule.	3.0	\$ 96.25	\$ 288.75
Jobe V, John T	22-Dec-08	Conference with K. Bradshaw and D. Scranton (both Circuit City) to discuss preliminary results of store impairment testing.	3.2	\$ 261.25	\$ 836.00
Johnson, Vernon	23-Dec-08	Review Impairment Analysis provided by D. Grasse (InterTAN) as part of bankruptcy procedures.	0.6	\$ 184.52	\$ 110.71
McMahon, John	23-Dec-08	Perform manager review of "Summary of Employee Motion" document prepared by Circuit City management.	0.6	\$ 316.25	\$ 189.75
Humphreys, Susan	23-Dec-08	Conference with I. Yonge (InterTAN) and G. Mount (KPMG) to review the project status-impairment analysis, severances, leases accrual, etc, go-forward procedures and objectives.	0.8	\$ 106.71	\$ 85.37
Humphreys, Susan	23-Dec-08	Review of Rogers Communications (Vendor) impairment analysis.	0.8	\$ 106.71	\$ 85.37
Mount, Gord	23-Dec-08	Conference with I. Yonge (InterTAN) and G. Mount (KPMG) to review the project status-impairment analysis, severances, leases accrual, etc, go-forward procedures and objectives.	0.8	\$ 355.70	\$ 284.56
Croston, Paul William	23-Dec-08	Review 3Q tax provision related to bankruptcy issues.	1.2	\$ 507.50	\$ 609.00
Ritter, Jason R	23-Dec-08	Review various leases on management's rejected lease damages document.	2.0	\$ 206.25	\$ 412.50
Johnson, Vernon	23-Dec-08	Document FAS 144 application for InterTAN as a result of Companies' Creditors Arrangement Act (CCAA) filings.	2.2	\$ 184.52	\$ 405.94
Jobe V, John T	23-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss store impairment testing.	3.4	\$ 261.25	\$ 888.25
Jobe V, John T	29-Dec-08	Conference with K. Bradshaw (Circuit City) to discuss status of lease rejection documentation.	0.9	\$ 261.25	\$ 235.13
Jobe V, John T	29-Dec-08	Conference with D. Scranton (Circuit City) to review the contents of the store impairment file.	1.1	\$ 261.25	\$ 287.38

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Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	29-Dec-08	Analyze underlying data used in the store impairment testwork.	3.3	\$ 261.25	\$ 862.13
Johnson, Vernon	30-Dec-08	Conference call with G. Mount (KPMG) regarding the status of InterTAN's long lived asset (impairment issues) and amortizable intangible impairment testwork.	0.2	\$ 184.52	\$ 36.90
McMahon,John	30-Dec-08	Conference call with G. Mount and V. Johnson (both KPMG) regarding the status of InterTAN's long lived asset and amortizable intangible impairment testwork.	0.2	\$ 316.25	\$ 63.25
Mount, Gord	30-Dec-08	Conference call with V. Johnson (KPMG) regarding the status of InterTAN's long lived asset (impairment issues) and amortizable intangible impairment testwork.	0.2	\$ 355.70	\$ 71.14
Jobe V,John T	30-Dec-08	Conference with J. McMahon (KPMG) regarding InterTAN's long lived asset impairment testing.	0.3	\$ 261.25	\$ 78.38
McMahon,John	30-Dec-08	Conference with J. Jobe (KPMG) regarding InterTAN's long lived asset impairment testing.	0.3	\$ 316.25	\$ 94.88
McMahon,John	30-Dec-08	Perform accounting research regarding the impact of the InterTAN goodwill impairment on the cumulative translation adjustment account.	0.3	\$ 316.25	\$ 94.88
Jobe V,John T	30-Dec-08	Conference with K. Bradshaw and D. Scranton (both Circuit City) to discuss accounting for lease rejections.	2.0	\$ 261.25	\$ 522.50
Bibb Jr.,David Lawrence	30-Dec-08	Review DPP consultation regarding accounting for store leases that have already met the cease use date of FAS 146 and the subsequent accounting for them once they have been established as pre-certification liabilities by the bankruptcy court.	2.1	\$ 385.00	\$ 808.50
Jobe V,John T	30-Dec-08	Analyze long lived assets on a going concern basis.	3.2	\$ 261.25	\$ 836.00
Johnson, Vernon	02-Jan-09	Conference call with I. Young (InterTAN) and G. Mount (KPMG) regarding various bankruptcy procedures.	0.3	\$ 184.52	\$ 55.36
McMahon,John	02-Jan-09	Review of document prepared by client regarding the Foreign Vendor Motion.	0.3	\$ 316.25	\$ 94.88
Mount, Gord	02-Jan-09	Conference with I. Young (InterTAN) regarding various matters relating to bankruptcy procedures and potential acquisition.	0.3	\$ 355.70	\$ 106.71
Mount, Gord	02-Jan-09	Conference call with I. Young (InterTAN) and V. Johnson (KPMG) regarding various bankruptcy procedures.	0.3	\$ 355.70	\$ 106.71

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Name	Date	Description	Hours	Rate	Amount
McMahon,John	02-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	0.4	\$ 316.25	\$ 126.50
McMahon,John	02-Jan-09	Review of document prepared by client regarding the impact of the reduction in force on the accounting for the company's pension plan and the impact of court motion regarding the pension plans.	1.2	\$ 316.25	\$ 379.50
McMahon,John	05-Jan-09	Draft correspondence to T. Millon and H. Cassidy (both KPMG) regarding the status of the InterTAN impairment testwork.	0.1	\$ 316.25	\$ 31.63
Jobe V,John T	05-Jan-09	Conference with K. Bradshaw (Circuit City) and J. McMahon (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.2	\$ 261.25	\$ 52.25
Jobe V,John T	05-Jan-09	Conference with C. Xystros (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.2	\$ 261.25	\$ 52.25
McMahon,John	05-Jan-09	Conference with K. Bradshaw (Circuit City) and J. Jobe (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.2	\$ 316.25	\$ 63.25
McMahon,John	05-Jan-09	Conference with C. Xystros (KPMG) regarding the Retirement Plan's audit opinion.	0.2	\$ 316.25	\$ 63.25
McMahon,John	05-Jan-09	Conference with C. Xystros (KPMG) regarding stock compensation expense related to employees to be terminated.	0.2	\$ 316.25	\$ 63.25
McMahon,John	05-Jan-09	Conference with B. Fose (Circuit City) regarding inventory valuation at closed stores.	0.2	\$ 316.25	\$ 63.25
Xystros,Christos M.	05-Jan-09	Conference with J. Jobe (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.2	\$ 385.00	\$ 77.00
Xystros,Christos M.	05-Jan-09	Conference with J. McMahon (KPMG) regarding the Retirement Plan's audit opinion.	0.2	\$ 385.00	\$ 77.00
Xystros,Christos M.	05-Jan-09	Conference with J. McMahon (KPMG) regarding stock compensation expense related to employees to be terminated.	0.2	\$ 385.00	\$ 77.00

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Name	Date	Description	Hours	Rate	Amount
Davis,Brian Scott	05-Jan-09	Conference with J. McMahon (KPMG) to discuss stock compensation expense related to employees to be terminated.	0.3	\$ 385.00	\$ 115.50
Johnson, Vernon	05-Jan-09	Conference with G. Mount (KPMG) regarding the FAS 144 documentation.	0.3	\$ 184.52	\$ 55.36
McMahon,John	05-Jan-09	Conference with B. Davis (KPMG) to discuss stock compensation expense related to employees to be terminated.	0.3	\$ 316.25	\$ 94.88
McMahon,John	05-Jan-09	Conference with K. Barksdale (Circuit City) regarding the status of the InterTAN goodwill impairment analysis.	0.3	\$ 316.25	\$ 94.88
McMahon,John	05-Jan-09	Conference with K. Bradshaw (Circuit City) regarding the status of the InterTAN goodwill impairment analysis and accounting implications of the Chase stipulation agreement.	0.3	\$ 316.25	\$ 94.88
McMahon,John	05-Jan-09	Review of Toronto team's workpaper with respect to the comparison of InterTAN's balance sheet at 11/30/08 to 10/30/08 for purposes of InterTAN's goodwill impairment testwork.	0.3	\$ 316.25	\$ 94.88
McMahon,John	05-Jan-09	Conference with H. Merten (Circuit City) regarding stock compensation expense related to employees to be terminated.	0.3	\$ 316.25	\$ 94.88
Mount, Gord	05-Jan-09	Conference with J. Vernon (KPMG) regarding the FAS 144 documentation.	0.3	\$ 355.70	\$ 106.71
Winslow,Kimberly Kelley	05-Jan-09	Conference call with B. Davis, J. McMahon, and C. Xystros (all KPMG) regarding the audit opinion for the Retirement Plan financial statements.	0.5	\$ 261.25	\$ 130.63
Davis,Brian Scott	05-Jan-09	Conference call with K. Winslow (did not participate on entire call), C. Xystros and J. McMahon (all KPMG) regarding the audit opinion for the Retirement Plan financial statements.	0.6	\$ 385.00	\$ 231.00
McMahon,John	05-Jan-09	Conference call with K. Winslow (did not participate on entire call), B. Davis and C. Xystros (all KPMG) regarding the audit opinion for the Retirement Plan financial statements.	0.6	\$ 316.25	\$ 189.75
McMahon,John	05-Jan-09	Conference with C. Xystros (KPMG) regarding the impact of the layoffs on the company's pension plan accounting.	0.6	\$ 316.25	\$ 189.75

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Xystros,Christos M.	05-Jan-09	Conference call with K. Winslow (did not participate on entire call), B. Davis and J. McMahon (all KPMG) regarding the audit opinion for the Retirement Plan financial statements.	0.6	\$ 385.00	\$ 231.00
Xystros,Christos M.	05-Jan-09	Conference with J. McMahon (KPMG) regarding the impact of the layoffs on the company's pension plan accounting.	0.6	\$ 385.00	\$ 231.00
Jobe V,John T	05-Jan-09	Conference with C. Xystros (KPMG) and S. Todd (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.7	\$ 261.25	\$ 182.88
Todd,Sharon L.	05-Jan-09	Conference with C. Xystros (KPMG) and J. Jobe (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.7	\$ 385.00	\$ 269.50
Xystros,Christos M.	05-Jan-09	Conference with J. Jobe (KPMG) and S. Todd (KPMG) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.7	\$ 385.00	\$ 269.50
Xystros,Christos M.	05-Jan-09	Review Accounting for liabilities subject to compromise.	0.7	\$ 385.00	\$ 269.50
Croston,Paul William	05-Jan-09	Review of bankruptcy related items in tax provision documentation.	0.8	\$ 507.50	\$ 406.00
Jobe V,John T	05-Jan-09	Review of supporting documentation for the Strategic Plan for purpose of the impairment analysis.	0.8	\$ 261.25	\$ 209.00
Jobe V,John T	05-Jan-09	Conference with M. Mosier, K. Bradshaw, and A. Pietrantoni (all Circuit City) and J. McMahon and C. Xystros (both KPMG) to discuss status of testwork over inventory at closing stores, long lived asset impairment, InterTAN goodwill impairment, and leases.	0.8	\$ 261.25	\$ 209.00
McMahon,John	05-Jan-09	Conference with M. Mosier, K. Bradshaw, and A. Pietrantoni (all Circuit City) and J. Jobe and C. Xystros (both KPMG) to discuss status of testwork over inventory at closing stores, long lived asset impairment, InterTAN goodwill impairment, and leases.	0.8	\$ 316.25	\$ 253.00
Xystros,Christos M.	05-Jan-09	Conference with M. Mosier, K. Bradshaw, and A. Pietrantoni (all Circuit City) and J. Jobe and J. McMahon (both KPMG) to discuss status of testwork over inventory at closing stores, long lived asset impairment, InterTAN goodwill impairment, and leases.	0.8	\$ 385.00	\$ 308.00
Jobe V,John T	05-Jan-09	Conference with D. Scranton (Circuit City) on Lease Rejection Analysis.	0.9	\$ 261.25	\$ 235.13

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	05-Jan-09	Review of classification of liabilities subject to compromise versus not subject to compromise.	0.9	\$ 261.25	\$ 235.13
Jobe V,John T	05-Jan-09	Continue conference with K. Bradshaw (Circuit City) regarding classification of liabilities as subject to compromise and not subject to compromise.	0.9	\$ 261.25	\$ 235.13
Jobe V,John T	05-Jan-09	Review of client document regarding the impact of gift card breakage resulting from bankruptcy filing.	1.0	\$ 261.25	\$ 261.25
Jobe V,John T	05-Jan-09	Conference with D. Scranton and K. Bradshaw (both Circuit City) on process for management review of store impairment testing.	1.1	\$ 261.25	\$ 287.38
Bonham,Thomas V	05-Jan-09	Perform review of documents filed by the US bankruptcy court to determine the third quarter interim review and year end audit procedures.	1.2	\$ 96.25	\$ 115.50
Polisner,Dennis M.	05-Jan-09	Review of document prepared by client regarding the impact of the reduction in force on the accounting for the company's pension plan.	1.5	\$ 316.25	\$ 474.38
McMahon,John	05-Jan-09	Perform research related to the impact on stock compensation expense of employees to be terminated in the 4th quarter.	1.6	\$ 316.25	\$ 506.00
Johnson, Vernon	05-Jan-09	Analyze FAS 144 for the purpose of reporting to KPMG-US.	1.7	\$ 184.52	\$ 313.68
Austin,Ashley Albers	06-Jan-09	Document reviewed copy of Impact of Foreign Vendor Motion memorandum in Accounting Implications of Chapter 11 Binder.	0.2	\$ 96.25	\$ 19.25
Bonham,Thomas V	06-Jan-09	Conference with D. Scranton (Circuit City) and J. Ritter (KPMG) to obtain and discuss the support for our additional rejected lease damages sample.	0.2	\$ 96.25	\$ 19.25
McMahon,John	06-Jan-09	Review most recent liquidator settlement statement.	0.2	\$ 316.25	\$ 63.25
Ritter,Jason R	06-Jan-09	Conference with D. Scranton (Circuit City) and T. Bonham (KPMG) to obtain and discuss the support for our additional rejected lease damages sample.	0.2	\$ 206.25	\$ 41.25
Bonham,Thomas V	06-Jan-09	Conference with J. Ritter (KPMG) to discuss questions which arose regarding our additional rejected lease damages testwork.	0.4	\$ 96.25	\$ 38.50
McMahon,John	06-Jan-09	Conference with A. Pietrantoni and H. Merten (both Circuit City) regarding the client pension plan document.	0.4	\$ 316.25	\$ 126.50

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Ritter,Jason R	06-Jan-09	Conference with T. Bonham (KPMG) to discuss questions which arose regarding our additional rejected lease damages testwork.	0.4	\$ 206.25	\$ 82.50
Davis,Brian Scott	06-Jan-09	Conference with M. Mosier, J. Oakey, D. Daniluk, M. Nichols, A. Pietrantonio, and H. Merten (all Circuit City) and C. Xystros, J McMahon, and K. Winslow (all KPMG) regarding the audit opinion for the Retirement Plan's financial statements.	0.5	\$ 385.00	\$ 192.50
Jobe V,John T	06-Jan-09	Review of classification of liabilities subject to compromise versus not subject to compromise for the standing accrual.	0.5	\$ 261.25	\$ 130.63
McMahon,John	06-Jan-09	Conference with M. Mosier, J. Oakey, D. Daniluk, M. Nichols, A. Pietrantonio, and H. Merten (all Circuit City) and C. Xystros, B. Davis, and K. Winslow (all KPMG) regarding the audit opinion for the Retirement Plan's financial statements.	0.5	\$ 316.25	\$ 158.13
McMahon,John	06-Jan-09	Conference with C. Xystros and D. Polisner (both KPMG) regarding the client's pension plan document.	0.5	\$ 316.25	\$ 158.13
Polisner,Dennis M.	06-Jan-09	Conference with C. Xystros and J. McMahon (both KPMG) regarding the client's pension plan document.	0.5	\$ 316.25	\$ 158.13
Winslow,Kimberly Kelley	06-Jan-09	Conference with M. Mosier, J. Oakey, D. Daniluk, M. Nichols, A. Pietrantonio, and H. Merten (all Circuit City) and C. Xystros, B. Davis, and K. Winslow (all KPMG) regarding the audit opinion for the Retirement Plan's financial statements.	0.5	\$ 261.25	\$ 130.63
Xystros,Christos M.	06-Jan-09	Conference with M. Mosier, J. Oakey, D. Daniluk, M. Nichols, A. Pietrantonio, and H. Merten (all Circuit City) and J. McMahon, B. Davis, and K. Winslow (all KPMG) regarding the audit opinion for the Retirement Plan's financial statements.	0.5	\$ 385.00	\$ 192.50
Xystros,Christos M.	06-Jan-09	Conference with J. McMahon and D. Polisner (both KPMG) regarding the client's pension plan document.	0.5	\$ 385.00	\$ 192.50
McMahon,John	06-Jan-09	Review of plan document for the Restoration Plan.	0.6	\$ 316.25	\$ 189.75
Xystros,Christos M.	06-Jan-09	Review of lease rejection calculations.	1.0	\$ 385.00	\$ 385.00
Sitterson,Christopher	06-Jan-09	Test client's calculation of ending deferred related to section 956 inclusion triggered by bankruptcy.	1.1	\$ 245.00	\$ 269.50

EXHIBIT D3
Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Jobe V,John T	06-Jan-09	Conference with A. Pietrantoni and K. Bradshaw (both Circuit City) regarding classification of liabilities subject to compromise and not subject to compromise.	1.2	\$ 261.25	\$ 313.50
Ritter,Jason R	06-Jan-09	Select an additional sample of stores for rejected lease damages testwork, using KPMG's Monetary Unit Sampling (MUS) software.	1.3	\$ 206.25	\$ 268.13
Sitterson,Christopher	06-Jan-09	Draft document regarding revisions in client's permanently reinvested position.	1.3	\$ 245.00	\$ 318.50
McMahon,John	06-Jan-09	Draft document regarding impact of Chase stipulation agreement.	1.5	\$ 316.25	\$ 474.38
McMahon,John	06-Jan-09	Review and revise the client prepared pension document.	1.5	\$ 316.25	\$ 474.38
Bonham,Thomas V	06-Jan-09	Continue performing audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	1.6	\$ 96.25	\$ 154.00
Mount, Gord	06-Jan-09	Conference with I. Young (InterTAN) regarding research on various accounting questions relating to bankruptcy accounting matters.	1.7	\$ 355.70	\$ 604.69
Croston,Paul William	06-Jan-09	Conference with J. McDonald (Circuit City) to discuss bankruptcy related disclosures and state issues.	2.1	\$ 507.50	\$ 1,065.75
Degnan,Daniel J	06-Jan-09	Review the revised documentation calculating the Internal Revenue Code Section 956 inclusion for the current year and the deferred tax liability required as a result of not invoking the exception to APB 23.	2.1	\$ 455.00	\$ 955.50
Ritter,Jason R	06-Jan-09	Review management's revised rejected lease damages testwork.	2.3	\$ 206.25	\$ 474.38
Jobe V,John T	06-Jan-09	Review of document regarding accounting for employee motions and follow up with the client on partner questions.	2.5	\$ 261.25	\$ 653.13
Yarbrough,John M	06-Jan-09	Perform research related to classifying liabilities as either subject to compromise or not subject to compromise.	2.5	\$ 316.25	\$ 790.63
McMahon,John	06-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.8	\$ 316.25	\$ 885.50
Bonham,Thomas V	06-Jan-09	Perform audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	3.9	\$ 96.25	\$ 375.38

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
McMahon,John	07-Jan-09	Conference with K. Barksdale (Circuit City) regarding the status of the InterTAN goodwill impairment analysis.	0.2	\$ 316.25	\$ 63.25
Austin,Ashley Albers	07-Jan-09	Draft Summary of Employee Motion document.	0.4	\$ 96.25	\$ 38.50
Bonham,Thomas V	07-Jan-09	Review questions regarding additional rejected lease damages testwork.	0.4	\$ 96.25	\$ 38.50
Bonham,Thomas V	07-Jan-09	Conference with J. Jobe (KPMG) regarding the lease rejection testwork performed by KPMG.	0.6	\$ 96.25	\$ 57.75
Jobe V,John T	07-Jan-09	Conference with T. Bonham (KPMG) regarding the lease rejection testwork performed by KPMG.	0.6	\$ 261.25	\$ 156.75
Degnan,Daniel J	07-Jan-09	Conference with C. Xystros and J. McMahon (both KPMG) regarding the third quarter income tax testwork.	1.0	\$ 455.00	\$ 455.00
McMahon,John	07-Jan-09	Conference with C. Xystros and D. Degnan (both KPMG) regarding the third quarter income tax testwork.	1.0	\$ 316.25	\$ 316.25
Xystros,Christos M.	07-Jan-09	Review of impairment for stores that have not opened.	1.0	\$ 385.00	\$ 385.00
Xystros,Christos M.	07-Jan-09	Conference with J. McMahon and D. Degnan (both KPMG) regarding the third quarter income tax testwork.	1.0	\$ 385.00	\$ 385.00
Jobe V,John T	07-Jan-09	Conference with K. Bradshaw (Circuit City) to discuss impairment on stores that have not yet opened.	1.2	\$ 261.25	\$ 313.50
Johnson, Vernon	07-Jan-09	Continue to analyze FAS 144 for the purposes of potential leasehold impairments.	1.2	\$ 184.52	\$ 221.42
Ritter,Jason R	07-Jan-09	Select a sample of additional stores from management's revised 3Q store impairment analysis for testing using KPMG's Monetary Unit Sampling (MUS) program.	1.4	\$ 206.25	\$ 288.75
McMahon,John	07-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	1.7	\$ 316.25	\$ 537.63
Jobe V,John T	07-Jan-09	Draft document regarding accounting and audit considerations on the company's impairment calculation.	2.1	\$ 261.25	\$ 548.63
McMahon,John	07-Jan-09	Review InterTAN's goodwill impairment analysis.	3.0	\$ 316.25	\$ 948.75
Ritter,Jason R	07-Jan-09	Review management's revised 3Q store impairment analysis.	3.0	\$ 206.25	\$ 618.75

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Bonham,Thomas V	07-Jan-09	Continue performing audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	3.1	\$ 96.25	\$ 298.38
Johnson, Vernon	07-Jan-09	Analyze FAS 144 for the purposes of potential leasehold impairments.	3.8	\$ 184.52	\$ 701.17
Bonham,Thomas V	07-Jan-09	Perform audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	3.9	\$ 96.25	\$ 375.38
McMahon,John	08-Jan-09	Perform senior manager review of stock compensation document regarding the impact of the Chapter 11 filing on the company's forfeiture rate assumptions.	0.2	\$ 316.25	\$ 63.25
McMahon,John	08-Jan-09	Conference with J. Ritter (KPMG) and C. Elliott (Circuit City) to discuss bankruptcy issues related to vendor funding.	0.4	\$ 316.25	\$ 126.50
Ritter,Jason R	08-Jan-09	Conference with J. McMahon (KPMG) and C. Elliott (Circuit City) to discuss bankruptcy issues related to vendor funding.	0.4	\$ 206.25	\$ 82.50
Jobe V,John T	08-Jan-09	Conference with D. Scranton (Circuit City) to discuss additional KPMG requests related to store impairment.	0.5	\$ 261.25	\$ 130.63
Jobe V,John T	08-Jan-09	Conference with J. Yarbrough (KPMG) to discuss accounting for liabilities subject to compromise.	0.5	\$ 261.25	\$ 130.63
McMahon,John	08-Jan-09	Conference with K. Bardsdale (Circuit City) to discuss InterTAN's goodwill impairment analysis.	0.5	\$ 316.25	\$ 158.13
Rose,Cindy A.	08-Jan-09	Perform research regarding management representation letters specifically related to bankruptcy matters.	0.5	\$ 355.70	\$ 177.85
Yarbrough,John M	08-Jan-09	Conference with J. Jobe (KPMG) to discuss accounting for liabilities subject to compromise.	0.5	\$ 316.25	\$ 158.13
Jobe V,John T	08-Jan-09	Continue to document the accounting and audit considerations on the company's impairment calculation.	0.9	\$ 261.25	\$ 235.13
Ritter,Jason R	08-Jan-09	Analyze and document the 3Q09 rejected lease damages sample.	0.9	\$ 206.25	\$ 185.63
Todd,Sharon L.	08-Jan-09	Review the lease accounting information.	0.9	\$ 385.00	\$ 346.50

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Bonham,Thomas V	08-Jan-09	Conference with J. Ritter (KPMG) to discuss questions which arose regarding our original rejected lease damages sample where we had to retest due to procedure changes.	1.0	\$ 96.25	\$ 96.25
Ritter,Jason R	08-Jan-09	Conference with T. Bonham (KPMG) to discuss questions which arose regarding our original rejected lease damages sample where we had to retest due to procedure changes.	1.0	\$ 206.25	\$ 206.25
Yarbrough,John M	08-Jan-09	Perform research related to classifying liabilities as either subject to compromise or not subject to compromise.	1.0	\$ 316.25	\$ 316.25
Johnson, Vernon	08-Jan-09	Conference with V. Johnson (KPMG) to review bankruptcy procedures report to KPMG US.	1.1	\$ 184.52	\$ 202.97
Johnson, Vernon	08-Jan-09	Continue to test client's long lived asset impairment analysis as of 11/30/08.	1.1	\$ 184.52	\$ 202.97
Mount, Gord	08-Jan-09	Conference with G. Mount (KPMG) to review bankruptcy procedures report to KPMG US.	1.1	\$ 355.70	\$ 391.27
Johnson, Vernon	08-Jan-09	Conference with R. McCartney (InterTAN) regarding various outstanding bankruptcy related matters including store closures, severances, impairment and lease accrual.	1.2	\$ 184.52	\$ 221.42
Jobe V,John T	08-Jan-09	Review of calculations in the store impairment test.	1.5	\$ 261.25	\$ 391.88
Jobe V,John T	08-Jan-09	Review third-party industry documentation to assess the reasonableness of the company's strategic plan.	1.7	\$ 261.25	\$ 444.13
Xystros,Christos M.	08-Jan-09	Review of testwork performed over store impairment calculations.	2.0	\$ 385.00	\$ 770.00
Ritter,Jason R	08-Jan-09	Perform recalculations on management's 3Q09 store impairment analysis to assess accuracy.	2.1	\$ 206.25	\$ 433.13
McMahon,John	08-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	2.2	\$ 316.25	\$ 695.75
McMahon,John	08-Jan-09	Continue review of InterTAN's goodwill impairment analysis.	2.8	\$ 316.25	\$ 885.50
Jobe V,John T	08-Jan-09	Draft document regarding accounting and audit considerations on the company's impairment calculation.	3.0	\$ 261.25	\$ 783.75
Bonham,Thomas V	08-Jan-09	Continue re-performing audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases for our original sample because testing procedures had changed.	3.1	\$ 96.25	\$ 298.38

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Sitterson, Christopher	08-Jan-09	Draft document regarding events causing and concepts behind Section 956 inclusion which was triggered by bankruptcy debt.	3.7	\$ 245.00	\$ 906.50
Bonham, Thomas V	08-Jan-09	Re-performed audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases for our original sample because testing procedures had changed.	3.9	\$ 96.25	\$ 375.38
Johnson, Vernon	08-Jan-09	Test client's long lived asset impairment analysis as of 11/30/08.	3.9	\$ 184.52	\$ 719.62
McMahon, John	08-Jan-09	Review InterTAN's goodwill impairment analysis.	3.9	\$ 316.25	\$ 1,233.38
Johnson, Vernon	09-Jan-09	Conference with G. Mount (KPMG) and I. Young (InterTAN) to discuss impairment.	0.3	\$ 184.52	\$ 55.36
Mount, Gord	09-Jan-09	Conference with V. Johnson (KPMG) and I. Young (InterTAN) to discuss impairment.	0.3	\$ 355.70	\$ 106.71
Bonham, Thomas V	09-Jan-09	Perform review of documents filed by the US bankruptcy court to determine the third quarter interim review and year end audit procedures.	0.8	\$ 96.25	\$ 77.00
Bonham, Thomas V	09-Jan-09	Continue re-performing audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases for our original sample because testing procedures had changed.	1.2	\$ 96.25	\$ 115.50
Bonham, Thomas V	09-Jan-09	Compile lease rejection document containing our results of the testing procedures performed for 3Q.	2.1	\$ 96.25	\$ 202.13
Millon Jr, Thomas J	09-Jan-09	Perform review and analysis of Huron's valuation report.	2.5	\$ 612.50	\$ 1,531.25
Bonham, Thomas V	09-Jan-09	Re-performed audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases for our original sample because testing procedures had changed.	3.9	\$ 96.25	\$ 375.38
Bonham, Thomas V	12-Jan-09	Continue performing audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	0.3	\$ 96.25	\$ 28.88
Degnan, Daniel J	12-Jan-09	Conference with G. Ridgeway (Circuit City) to discuss Canadian tax issues.	0.4	\$ 455.00	\$ 182.00
Millon Jr, Thomas J	12-Jan-09	Continue to prepare document regarding the review of Huron's valuation report.	0.6	\$ 612.50	\$ 367.50

Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Johnson, Vernon	12-Jan-09	Continue to analyze all additional procedures relating to the bankruptcy including store closures, lease accruals, court documents review and severance.	1.1	\$ 184.52	\$ 202.97
Bonham,Thomas V	12-Jan-09	Perform review of documents filed by the US bankruptcy court to determine the third quarter interim review and year end audit procedures.	1.3	\$ 96.25	\$ 125.13
McMahon,John	12-Jan-09	Perform senior manager review of Huron's first draft of the Huron valuation report.	2.5	\$ 316.25	\$ 790.63
Johnson, Vernon	12-Jan-09	Analyze all additional procedures relating to the bankruptcy including store closures, lease accruals, court documents review and severance.	3.1	\$ 184.52	\$ 572.01
Bonham,Thomas V	12-Jan-09	Perform audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	3.9	\$ 96.25	\$ 375.38
Millon Jr,Thomas J	12-Jan-09	Draft document regarding the review of Huron's valuation report.	3.9	\$ 612.50	\$ 2,388.75
Bonham,Thomas V	13-Jan-09	Perform review of documents filed by the US bankruptcy court to determine third quarter interim review and year end audit procedures.	0.6	\$ 96.25	\$ 57.75
Bonham,Thomas V	13-Jan-09	Revise testwork results for lease rejections to the lease rejection document for the 3Q.	0.6	\$ 96.25	\$ 57.75
Johnson, Vernon	13-Jan-09	Conference with V. Johnson (KPMG) regarding review of bankruptcy procedures to prepare for final document.	0.9	\$ 184.52	\$ 166.07
Mount, Gord	13-Jan-09	Conference with G. Mount (KPMG) regarding review of bankruptcy procedures to prepare for final document.	0.9	\$ 355.70	\$ 320.13
Bonham,Thomas V	13-Jan-09	Perform audit procedures over calculations for 3Q provided by client regarding gains/losses recorded from rejected leases.	1.3	\$ 96.25	\$ 125.13
McMahon,John	14-Jan-09	Review of timesheets for various engagement team members and draft December fee statement.	1.0	\$ 316.25	\$ 316.25
McMahon,John	14-Jan-09	Perform senior manager review of client explanations for InterTAN projections used in the goodwill impairment calculations.	1.0	\$ 316.25	\$ 316.25
McMahon,John	14-Jan-09	Document testwork performed over InterTAN's goodwill impairment analysis.	1.5	\$ 316.25	\$ 474.38
McMahon,John	14-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	1.8	\$ 316.25	\$ 569.25

EXHIBIT D3
Circuit City Stores, Inc.
FY09 Special Audit Related Services
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Jobe V, John T	14-Jan-09	Review information related to Company's document on store impairment analysis.	3.3	\$ 261.25	\$ 862.13
McMahon, John	15-Jan-09	Perform senior manager review of documents filed with the US Bankruptcy Court to determine the impact on third quarter interim review and year end audit procedures.	0.8	\$ 316.25	\$ 253.00
McMahon, John	15-Jan-09	Document testwork performed over InterTAN's goodwill impairment analysis.	1.5	\$ 316.25	\$ 474.38
FY09 Special Audit Related Services Total			<u>795.5</u>		<u>\$ 214,922.94</u>

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Degnan,Daniel J	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 455.00	\$ 546.00
Jobe V,John T	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 261.25	\$ 313.50
McMahon,John	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 316.25	\$ 379.50
Sellers,Monica	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 330.00	\$ 396.00
Tatum,Pamela Renea	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 137.50	\$ 165.00
Xystros,Christos M.	11-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) to discuss various bankruptcy issues related to impact of Chapter 11 filing.	1.2	\$ 385.00	\$ 462.00
Tatum,Pamela Renea	12-Nov-08	Review and begin to draft declaration for the Circuit City project.	0.7	\$ 137.50	\$ 96.25
Tatum,Pamela Renea	12-Nov-08	Email communications with various Circuit City team members to provide guidance regarding retention and billing aspects required for a bankruptcy client.	1.1	\$ 137.50	\$ 151.25
Tatum,Pamela Renea	13-Nov-08	Various communications with Circuit City team members to provide guidance regarding retention and billing aspects required for a bankruptcy client.	0.9	\$ 137.50	\$ 123.75
Tatum,Pamela Renea	13-Nov-08	Continue to draft declaration for the Circuit City project.	1.1	\$ 137.50	\$ 151.25
Degnan,Daniel J	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 455.00	\$ 455.00
Jobe V,John T	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 261.25	\$ 261.25
McMahon,John	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 316.25	\$ 316.25

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Sellers, Monica	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 330.00	\$ 330.00
Tatum, Pamela Renea	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 137.50	\$ 137.50
Xystros, Christos M.	14-Nov-08	Conference call with J. Jobe, D. Degnan, P. Tatum, J. McMahon, C. Xystros, M. Sellers and S. Carlin (all KPMG) regarding various bankruptcy issues.	1.0	\$ 385.00	\$ 385.00
Tatum, Pamela Renea	14-Nov-08	Draft declaration for the Circuit City project.	3.4	\$ 137.50	\$ 467.50
Tatum, Pamela Renea	15-Nov-08	Draft retention order for the Circuit City project.	1.9	\$ 137.50	\$ 261.25
Tatum, Pamela Renea	15-Nov-08	Revise draft declaration with multiple comments from the team and counsel.	2.2	\$ 137.50	\$ 302.50
Sellers, Monica	16-Nov-08	Review retention documents, comment and provide to all parties for further clarification.	0.9	\$ 330.00	\$ 297.00
Sellers, Monica	17-Nov-08	Review retention documents circulated.	0.7	\$ 330.00	\$ 231.00
Tatum, Pamela Renea	17-Nov-08	Correspondence with J. McMahon (KPMG) and subsequent research regarding retention matters.	1.1	\$ 137.50	\$ 151.25
Tatum, Pamela Renea	17-Nov-08	Various revisions to the Circuit City declaration with comments from M. Sellers and S. Carlin (both KPMG).	1.9	\$ 137.50	\$ 261.25
Sellers, Monica	18-Nov-08	Review and respond to emails regarding retention.	0.2	\$ 330.00	\$ 66.00
Tatum, Pamela Renea	18-Nov-08	Various revisions to the declaration based on comments from Circuit City tax and audit teams.	2.1	\$ 137.50	\$ 288.75
Sellers, Monica	19-Nov-08	Review and respond to emails regarding retention.	0.4	\$ 330.00	\$ 132.00
Tatum, Pamela Renea	19-Nov-08	Research various information regarding bankruptcy court filings.	1.0	\$ 137.50	\$ 137.50
Tatum, Pamela Renea	19-Nov-08	Revise declaration with comments from S. Carlin regarding Circuit City.	1.8	\$ 137.50	\$ 247.50
Tatum, Pamela Renea	19-Nov-08	Draft and compile information confirming there is no connection between the KPMG engagement team and the United States bankruptcy judge presiding in these chapter 11 cases, the U.S. Trustee or the Assistant U.S. Trustee for the Eastern District of Virginia assigned to these chapter and	2.2	\$ 137.50	\$ 302.50
Tatum, Pamela Renea	20-Nov-08	Revise declaration regarding the Circuit City matter.	0.5	\$ 137.50	\$ 68.75

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	20-Nov-08	Various correspondence regarding declaration verbiage and revisions.	0.7	\$ 137.50	\$ 96.25
Tatum,Pamela Renea	20-Nov-08	Prepare multiple revisions to the Circuit City detail template and guidelines adding additional personnel.	0.9	\$ 137.50	\$ 123.75
Tatum,Pamela Renea	20-Nov-08	Draft and compile information confirming additional team members identified have no relationships or conflicts of interest.	1.1	\$ 137.50	\$ 151.25
Tatum,Pamela Renea	20-Nov-08	Prepare multiple revisions to the declaration regarding the Circuit City matter based on partner and counsel review.	1.8	\$ 137.50	\$ 247.50
Sellers,Monica	25-Nov-08	Review Engagement Letters for tax group and respond to S. Carlin (KPMG) accordingly.	0.3	\$ 330.00	\$ 99.00
Sellers,Monica	26-Nov-08	Review Debtors' counsel Application and review final draft Declaration and Schedules 1 & 2 prior to delivery to	0.3	\$ 330.00	\$ 99.00
Tatum,Pamela Renea	26-Nov-08	Correspondence with debtors' counsel regarding the Debtors Application and provide the declaration and Schedules 1 &	0.7	\$ 137.50	\$ 96.25
McMahon,John	01-Dec-08	Review time records for other engagement team members.	0.3	\$ 316.25	\$ 94.88
Tatum,Pamela Renea	01-Dec-08	Various communications with S. Carlin and the Circuit City team regarding the Puerto Rico and Hong Kong arrangement in the declaration and the retention order.	1.8	\$ 137.50	\$ 247.50
McMahon,John	02-Dec-08	Correspondence with various KPMG personnel regarding the requirement to stay "disinterested" as it relates to Circuit	0.1	\$ 316.25	\$ 31.63
McMahon,John	02-Dec-08	Review draft Order authorizing the debtor to retain KPMG as auditor and tax consultant.	0.3	\$ 316.25	\$ 94.88
Tatum,Pamela Renea	02-Dec-08	Continue various communications with S. Carlin and the Circuit City team regarding the Puerto Rico and Hong Kong arrangement in the declaration and the retention order.	2.0	\$ 137.50	\$ 275.00
McMahon,John	03-Dec-08	Review confirmation correspondence from KPMG employees regarding any relationships they have with US Bankruptcy personnel.	0.2	\$ 316.25	\$ 63.25
McMahon,John	03-Dec-08	Review time records for other engagement team members.	0.3	\$ 316.25	\$ 94.88
Sellers,Monica	03-Dec-08	Review Draft Retention Documents and revised Order and provide comments.	0.5	\$ 330.00	\$ 165.00
Tatum,Pamela Renea	03-Dec-08	Review the November expense detail for the Circuit City project.	1.4	\$ 137.50	\$ 192.50
Tatum,Pamela Renea	03-Dec-08	Various communications with Circuit City team and counsel to finalize the retention order.	1.6	\$ 137.50	\$ 220.00

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	03-Dec-08	Prepare the monthly fee statement and documents for the project to capture the November time and expense detail.	1.8	\$ 137.50	\$ 247.50
Tatum,Pamela Renea	04-Dec-08	Correspondence with Circuit City team members regarding a variance in their November information.	0.4	\$ 137.50	\$ 55.00
Tatum,Pamela Renea	04-Dec-08	Correspondence with Circuit City team members regarding their November fee statement information.	0.4	\$ 137.50	\$ 55.00
McMahon,John	04-Dec-08	Review engagement team members timesheet submissions.	0.5	\$ 316.25	\$ 158.13
Tatum,Pamela Renea	04-Dec-08	Research time and expense variances and notify manager of missing information.	1.4	\$ 137.50	\$ 192.50
Tatum,Pamela Renea	04-Dec-08	Continue to reconcile time and expense based on responses received.	1.7	\$ 137.50	\$ 233.75
Tatum,Pamela Renea	04-Dec-08	Prepare the reconciliation for the November time and expense detail.	2.1	\$ 137.50	\$ 288.75
McMahon,John	05-Dec-08	Review timesheet submissions for certain engagement team members.	0.5	\$ 316.25	\$ 158.13
Tatum,Pamela Renea	05-Dec-08	Revise time detail reconciliation based on responses received.	1.2	\$ 137.50	\$ 165.00
Sellers,Monica	10-Dec-08	Conference with P. Tatum (KPMG) regarding Circuit City and go-forward procedures regarding retention.	0.1	\$ 330.00	\$ 33.00
Tatum,Pamela Renea	10-Dec-08	Conference with M. Sellers (KPMG) regarding Circuit City and go-forward procedures regarding retention.	0.1	\$ 137.50	\$ 13.75
Sellers,Monica	10-Dec-08	Review and analyze most recent retention documents.	0.4	\$ 330.00	\$ 132.00
Sellers,Monica	10-Dec-08	Review Declaration and Schedule 1 and 2 to be incorporated into retention documents.	0.4	\$ 330.00	\$ 132.00
McMahon,John	10-Dec-08	Review draft Affidavit, Debtors Application, Notice, and Order authorizing KPMG's retention.	1.0	\$ 316.25	\$ 316.25
Tatum,Pamela Renea	10-Dec-08	Various communications regarding the Tax engagement letter for General Bankruptcy services and how to address.	1.1	\$ 137.50	\$ 151.25
Tatum,Pamela Renea	10-Dec-08	Various communications with K. Grant (Skadden Arps) to obtain the draft application, review the declaration, order and schedules 1 and 2.	1.3	\$ 137.50	\$ 178.75
Tatum,Pamela Renea	10-Dec-08	Draft the Circuit City retention application.	1.7	\$ 137.50	\$ 233.75

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	10-Dec-08	Various communications with the Circuit City team regarding finalizing these documents by Friday, December	3.8	\$ 137.50	\$ 522.50
Sellers,Monica	11-Dec-08	Multiple calls with P. Tatum (KPMG) regarding retention; review documents regarding same, provide guidance, respond to emails regarding our retention.	1.2	\$ 330.00	\$ 396.00
Tatum,Pamela Renea	11-Dec-08	Multiple calls with P. Tatum (KPMG) regarding retention; review documents regarding same, provide guidance, respond to emails regarding our retention.	1.2	\$ 137.50	\$ 165.00
Tatum,Pamela Renea	11-Dec-08	Various communications with the Circuit City team regarding finalizing these documents by Friday, December	1.2	\$ 137.50	\$ 165.00
Tatum,Pamela Renea	11-Dec-08	Various communications with K. Grant (Skadden Arps) to obtain the draft application, review the declaration, order and schedules 1 and 2.	1.4	\$ 137.50	\$ 192.50
McMahon,John	11-Dec-08	Review retention documents to be filed with the US Bankruptcy court.	1.5	\$ 316.25	\$ 474.38
Tatum,Pamela Renea	11-Dec-08	Continue to draft the debtors' application and forward to counsel for review.	2.7	\$ 137.50	\$ 371.25
Tatum,Pamela Renea	12-Dec-08	Finalize the retention documents for the Circuit City matter and provide to debtors' counsel.	1.6	\$ 137.50	\$ 220.00
Tatum,Pamela Renea	12-Dec-08	Review the November fee statement time detail for the Circuit City matter.	3.9	\$ 137.50	\$ 536.25
Tatum,Pamela Renea	15-Dec-08	Draft correspondence regarding time keeping and confirmation for additional professionals joining the project.	0.7	\$ 137.50	\$ 96.25
Tatum,Pamela Renea	15-Dec-08	Document review comments regarding the November time detail so I can follow up for clarification.	3.4	\$ 137.50	\$ 467.50
Tatum,Pamela Renea	15-Dec-08	Continue to review the November fee statement time detail for the Circuit City matter.	3.9	\$ 137.50	\$ 536.25
Sellers,Monica	16-Dec-08	Review time detail to be incorporated into fee statement; provide time details and comments.	0.8	\$ 330.00	\$ 264.00
Campbell,Celeste Heath	16-Dec-08	Review the Circuit City November expense details for inclusion in the fee statement.	1.3	\$ 137.50	\$ 178.75
Tatum,Pamela Renea	16-Dec-08	Draft comments regarding the November time details for InterTAN and provide to V. Johnson (KPMG) for revision.	1.3	\$ 137.50	\$ 178.75
Tatum,Pamela Renea	16-Dec-08	Continue to draft and provide comments regarding the Circuit City November time details for various professionals.	2.8	\$ 137.50	\$ 385.00

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	16-Dec-08	Draft and provide comments regarding the Circuit City November time details for various professionals.	3.9	\$ 137.50	\$ 536.25
Tatum,Pamela Renea	17-Dec-08	Draft and provide comments regarding the Circuit City November time details for various professionals.	2.4	\$ 137.50	\$ 330.00
Tatum,Pamela Renea	17-Dec-08	Continue to draft and provide comments regarding the Circuit City November time details for various professionals.	2.7	\$ 137.50	\$ 371.25
Tatum,Pamela Renea	18-Dec-08	Revise the Circuit City November time details for InterTAN professionals.	2.1	\$ 137.50	\$ 288.75
Tatum,Pamela Renea	18-Dec-08	Revise the Circuit City November time details for various professionals.	3.9	\$ 137.50	\$ 536.25
Sellers,Monica	19-Dec-08	Respond to questions regarding sufficient expense details to be incorporated into fee application.	0.1	\$ 330.00	\$ 33.00
Tatum,Pamela Renea	19-Dec-08	Revise the Circuit City November expense details for InterTAN professionals.	0.9	\$ 137.50	\$ 123.75
Sellers,Monica	19-Dec-08	Review monthly fee application and provide revisions and comments.	1.1	\$ 330.00	\$ 363.00
Tatum,Pamela Renea	19-Dec-08	Review the Circuit City November expense details for various professionals.	1.4	\$ 137.50	\$ 192.50
Tatum,Pamela Renea	19-Dec-08	Revise the draft time and expense worksheet and send to counsel and manager for review.	2.8	\$ 137.50	\$ 385.00
Sellers,Monica	22-Dec-08	Provide information to P. Tatum (KPMG) regarding exhibits for upcoming fee statement.	0.1	\$ 330.00	\$ 33.00
Tatum,Pamela Renea	22-Dec-08	Prepare the November fee statement for Circuit City.	0.7	\$ 137.50	\$ 96.25
Tatum,Pamela Renea	22-Dec-08	Correspondence with various professionals regarding counsel's comments.	1.1	\$ 137.50	\$ 151.25
Tatum,Pamela Renea	22-Dec-08	Revise fee statement based on comments received from various professionals.	1.3	\$ 137.50	\$ 178.75
Tatum,Pamela Renea	22-Dec-08	Revise the Circuit City November time and expense details for various InterTAN professionals based on counsel and manager review.	2.1	\$ 137.50	\$ 288.75
Tatum,Pamela Renea	22-Dec-08	Revise the Circuit City November time and expense details for various professionals based on counsel and manager review.	2.8	\$ 137.50	\$ 385.00
Tatum,Pamela Renea	23-Dec-08	Research and apply the InterTAN conversion rates.	0.7	\$ 137.50	\$ 96.25
McMahon,John	23-Dec-08	Senior Manager review of the fee statement.	0.8	\$ 316.25	\$ 253.00

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Sellers, Monica	23-Dec-08	Review Declaration and engagement letters prior to responding to emails regarding detail provided in monthly fee statement; respond with clarification.	1.0	\$ 330.00	\$ 330.00
Tatum, Pamela Renea	23-Dec-08	Prepare cover letter and fee statement for counsel to serve to Notice Parties.	1.2	\$ 137.50	\$ 165.00
Tatum, Pamela Renea	23-Dec-08	Revise the November fee statement based on counsel and management's review.	2.2	\$ 137.50	\$ 302.50
Tatum, Pamela Renea	23-Dec-08	Finalize the November fee statement for counsel and management's review.	3.9	\$ 137.50	\$ 536.25
Sellers, Monica	24-Dec-08	Continue correspondence with Partner, P. Tatum and OGC (all KPMG) regarding finalization of fee statement and go-forward procedures for same; review details regarding fee statement.	1.2	\$ 330.00	\$ 396.00
McMahon, John	31-Dec-08	Perform manager review of timesheet submissions prepared for the bankruptcy court for other engagement team members	1.2	\$ 316.25	\$ 379.50
Tatum, Pamela Renea	05-Jan-09	Continue to reconcile the December time and expense details for Circuit City.	2.1	\$ 137.50	\$ 288.75
Tatum, Pamela Renea	05-Jan-09	Reconcile the December time and expense details for Circuit City.	3.9	\$ 137.50	\$ 536.25
Sellers, Monica	06-Jan-09	Compile and review Circuit City detail and provide	0.3	\$ 330.00	\$ 99.00
McMahon, John	06-Jan-09	Perform review of engagement team members time submissions.	0.4	\$ 316.25	\$ 126.50
Tatum, Pamela Renea	06-Jan-09	Review the December time and expense details for Circuit City.	2.9	\$ 137.50	\$ 398.75
Tatum, Pamela Renea	06-Jan-09	Continue to review the December time and expense details for Circuit City.	3.1	\$ 137.50	\$ 426.25
Tatum, Pamela Renea	07-Jan-09	Review and reconcile the December time and expense details for Circuit City.	2.8	\$ 137.50	\$ 385.00
Tatum, Pamela Renea	07-Jan-09	Continue to review and reconcile the December time and expense details for Circuit City.	3.2	\$ 137.50	\$ 440.00
Tatum, Pamela Renea	08-Jan-09	Prepare fee allocation and invoice for the November fee statement.	1.6	\$ 137.50	\$ 220.00
Tatum, Pamela Renea	08-Jan-09	Continue to review and reconcile the December time and expense details for Circuit City.	2.8	\$ 137.50	\$ 385.00
Tatum, Pamela Renea	08-Jan-09	Review and reconcile the InterTAN December time and expense details for Circuit City.	3.9	\$ 137.50	\$ 536.25
Tatum, Pamela Renea	09-Jan-09	Review the December time and expense details for Circuit City for Exhibits D1.	3.9	\$ 137.50	\$ 536.25

Circuit City Stores, Inc.
Employment/Fee Applications
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	10-Jan-09	Continue to review the December time and expense details for Circuit City for Exhibit D1.	3.6	\$ 137.50	\$ 495.00
Tatum,Pamela Renea	11-Jan-09	Continue to review the December time and expense details for Circuit City for Exhibit D2 and D3.	3.1	\$ 137.50	\$ 426.25
Tatum,Pamela Renea	11-Jan-09	Continue to review the InterTAN December time and expense details for Circuit City for Exhibit D2 and D3.	3.1	\$ 137.50	\$ 426.25
Tatum,Pamela Renea	12-Jan-09	Draft comments and questions for Circuit City team members (InterTAN) regarding their time and expense	1.9	\$ 137.50	\$ 261.25
Tatum,Pamela Renea	12-Jan-09	Draft comments and questions for Circuit City team members regarding their time and expense details.	2.3	\$ 137.50	\$ 316.25
Tatum,Pamela Renea	12-Jan-09	Continue to review the December time and expense details.	3.8	\$ 137.50	\$ 522.50
Sellers,Monica	13-Jan-09	Review of fee statement and provide revisions and comments.	0.2	\$ 330.00	\$ 66.00
Tatum,Pamela Renea	13-Jan-09	Prepare the December fee statement draft for managers and counsels review.	3.1	\$ 137.50	\$ 426.25
Tatum,Pamela Renea	13-Jan-09	Review the time and expense details for the Circuit City team members (InterTAN).	3.9	\$ 137.50	\$ 536.25
Sellers,Monica	14-Jan-09	Review exhibits A, B, C and D1 - D2 and provide revisions and comments.	2.3	\$ 330.00	\$ 759.00
Sellers,Monica	15-Jan-09	Review exhibits D3 - D5 in fee statement and provide revisions and comments.	1.7	\$ 330.00	\$ 561.00
Tatum,Pamela Renea	15-Jan-09	Revise the time and expense details for the Circuit City December fee statement based on managements comments.	2.4	\$ 137.50	\$ 330.00
Tatum,Pamela Renea	15-Jan-09	Continue to revise the time and expense details for the Circuit City December fee statement based on managements comments.	2.6	\$ 137.50	\$ 357.50
Tatum,Pamela Renea	16-Jan-09	Various communications with partner and manager to finalize the December fee statement and cover letter.	1.4	\$ 137.50	\$ 192.50
Tatum,Pamela Renea	16-Jan-09	Various communications and research regarding Circuit City bankruptcy matters regarding liquidation.	2.6	\$ 137.50	\$ 357.50
Employment/Fee Applications Total			210.9		\$ 35,333.38

EXHIBIT D
Circuit City Stores, Inc.
Audit 2/28/08-Retirement Plan
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Winslow,Kimberly Kelley	10-Nov-08	Clear partner comments on pension planning documentation.	0.2	
Vadlamani,Sudha S	10-Nov-08	Conference with S. Loyd and M. Daykin (both Circuit City) regarding form 5500, Schedule H.	0.5	
Vadlamani,Sudha S	10-Nov-08	Complete Disclosure Checklist related to the retirement plan.	1.0	
Vadlamani,Sudha S	10-Nov-08	Draft of Completion Document related to the retirement plan.	1.0	
Davis,Brian Scott	10-Nov-08	Review initial drafts of audit planning document, valuation checklists, and tax review checklists.	2.1	
Vadlamani,Sudha S	10-Nov-08	Complete Financial Statements reconciliation for the retirement plan.	3.0	
Vadlamani,Sudha S	11-Nov-08	Conference with S. Loyd, M. Daykin and D. Daniluk (all Circuit City) regarding financial statement tie out of specific schedules such as schedule of assets and schedule of reportable transactions.	0.5	
Vadlamani,Sudha S	11-Nov-08	Prepare Summary of NON GAAP policies documentation.	0.5	
Vadlamani,Sudha S	11-Nov-08	Prepare Summary of uncorrected Audit Differences and Summary of Internal Control Deficiency documentations.	0.5	
Vadlamani,Sudha S	11-Nov-08	Revise Financial Statements reconciliation for the retirement plan.	0.5	
Vadlamani,Sudha S	11-Nov-08	Prepare Final Analytical for the retirement plan.	1.0	
Vadlamani,Sudha S	11-Nov-08	Revise Prepared by Client request spreadsheet.	1.0	
Vadlamani,Sudha S	11-Nov-08	Document Distributions process Audit Program Guide and revise based on Manager review comments.	2.0	
Davis,Brian Scott	12-Nov-08	Review draft of financial statements prepared by management.	0.2	
Winslow,Kimberly Kelley	12-Nov-08	Review and provide manager comments on Benefit Obligations documentations.	0.2	
Vadlamani,Sudha S	12-Nov-08	Revise Benefits Obligations Audit Program Guide.	0.5	
Vadlamani,Sudha S	12-Nov-08	Conference with S. Loyd (Circuit City) regarding distributions to the plan participants.	0.5	
Winslow,Kimberly Kelley	12-Nov-08	Review and provide manager comments on Distributions documentations.	0.9	

Circuit City Stores, Inc.
Audit 2/28/08-Retirement Plan
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Vadlamani,Sudha S	12-Nov-08	Prepare reconciliation procedures for Form 5500 reconciliation to Financial Statements.	1.0	
Vadlamani,Sudha S	12-Nov-08	Prepare Specific Topics Audit Program Guide (Fraud).	1.0	
Winslow,Kimberly Kelley	12-Nov-08	Review and provide manager comments on latest draft of pension financial statements, including review of disclosure checklist.	1.0	
Winslow,Kimberly Kelley	12-Nov-08	Review and comment on pension audit pending list in preparation for status conference with client tomorrow.	1.2	
Winslow,Kimberly Kelley	12-Nov-08	Review and provide manager comments on Investments documentations.	1.2	
Vadlamani,Sudha S	12-Nov-08	Draft Completion document related to the retirement plan.	3.0	
Vadlamani,Sudha S	13-Nov-08	Draft Summary of Uncorrected Audit Differences and Summary of Internal Control Deficiencies Documents.	0.5	
Winslow,Kimberly Kelley	13-Nov-08	Continue to review and provide manager comments on Distributions documentations.	0.6	
Bibb Jr.,David Lawrence	13-Nov-08	Conference call with K. Winslow (KPMG) to discuss concurring review comments on derivative disclosures in latest draft of financial statements.	0.7	
Vadlamani,Sudha S	13-Nov-08	Perform testwork related to Distributions Audit Program Guide.	0.7	
Winslow,Kimberly Kelley	13-Nov-08	Preparation for status conference with Circuit City Stores regarding status of pension audit.	0.7	
Winslow,Kimberly Kelley	13-Nov-08	Conference call with D. Bibb (KPMG) to discuss concurring review comments on derivative disclosures in latest draft of financial statements.	0.7	
Vadlamani,Sudha S	13-Nov-08	Conference with K. Winslow (KPMG) and D. Daniluk, S. Loyd, M. Daykin, H. Merten (all Circuit City) regarding status of pension audit and requests for supporting documentation.	0.8	
Winslow,Kimberly Kelley	13-Nov-08	Conference with S. Vadlamani (KPMG) and D. Daniluk, S. Loyd, M. Daykin, H. Merten (all Circuit City) regarding status of pension audit and requests for supporting documentation.	0.8	

Circuit City Stores, Inc.
Audit 2/28/08-Retirement Plan
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Vadlamani,Sudha S	13-Nov-08	Review the status of census data and following up with J. Mungle, Internal Accounting and S. Loyd, Human Resources (both Circuit City).	1.0	
Vadlamani,Sudha S	13-Nov-08	Complete Financial Reporting Audit Program Guide.	1.0	
Winslow,Kimberly Kelley	13-Nov-08	Conference with H. Merten and M. Daykin (both Circuit City) to discuss comments on the financial statements.	1.2	
Winslow,Kimberly Kelley	13-Nov-08	Research derivative disclosure requirements and accumulate manager and partner derivative disclosure comments on latest draft of pension financial statements.	1.6	
Winslow,Kimberly Kelley	13-Nov-08	Perform manager review and provide comments on Completion Document and other completion phase documentations.	1.8	
Winslow,Kimberly Kelley	13-Nov-08	Review and provide comments on financial statements to client.	1.9	
Vadlamani,Sudha S	13-Nov-08	Review of Financial Statements reconciliation of unrealized and realized gain schedules.	2.0	
Vadlamani,Sudha S	14-Nov-08	Correspondence regarding Census Data testwork with J. Mungle (IA) and S. Loyd, (HR) (both Circuit City) and provided the appropriate template for completing the census data testwork and requested to transfer the information as deemed necessary.	0.5	
Winslow,Kimberly Kelley	14-Nov-08	Perform analysis and conclude on existence of control deficiencies pertaining to the pension plan.	0.9	
Vadlamani,Sudha S	14-Nov-08	Perform testwork related to Distributions Audit Program Guide.	1.0	
Vadlamani,Sudha S	14-Nov-08	Revise distributions regarding the Audit Program Guide.	1.0	
Winslow,Kimberly Kelley	14-Nov-08	Compile detailed internal pending list of items KPMG needs to complete audit.	1.2	
Vadlamani,Sudha S	14-Nov-08	Clear comments on supporting testwork related to distributions Audit Program Guide.	1.5	
Winslow,Kimberly Kelley	14-Nov-08	Continue to perform manager review on completion phase documentations.	2.4	
Winslow,Kimberly Kelley	14-Nov-08	Perform manager review on remaining General Binder documentations.	3.6	
Vadlamani,Sudha S	20-Nov-08	Clear review comments regarding the Fidelity Bond Agreement relating to the retirement plan.	0.5	

Circuit City Stores, Inc.
Audit 2/28/08-Retirement Plan
November 10, 2008 through January 31, 2009

Name	Date	Description	Hours	Amount
Vadlamani,Sudha S	20-Nov-08	Correspondence regarding census data testwork with Internal audit.	0.5	
Vadlamani,Sudha S	20-Nov-08	Prepare external evaluation documentation for Mercer from the Corporate Audit documentation and include in the retirement plan audit documentation.	0.5	
Vadlamani,Sudha S	20-Nov-08	Clear review comments related to the completion document of the retirement plan.	1.0	
Vadlamani,Sudha S	20-Nov-08	Complete and revise the Summary of Uncorrected Audit Differences documentation.	1.0	
Vadlamani,Sudha S	20-Nov-08	Review and analyze the retirement plan documentation.	1.5	
Vadlamani,Sudha S	24-Nov-08	Review and revise Benefits Obligation Audit Program.	1.0	
Vadlamani,Sudha S	24-Nov-08	Conference regarding census data testwork with Internal audit and S. Loyd (Circuit City).	1.0	
Vadlamani,Sudha S	24-Nov-08	Clear manager review comments related to various items in General Binder series.	2.0	
Winslow,Kimberly Kelley	25-Nov-08	Continue manager review of Distributions documentation.	0.7	
Winslow,Kimberly Kelley	12-Dec-08	Manager review of financial statements and disclosure checklist.	0.6	
Winslow,Kimberly Kelley	13-Dec-08	Prepare the General Binders and Census data testwork documentation for partner review.	0.8	
Winslow,Kimberly Kelley	13-Dec-08	Manager review of the General Binders and Census data testwork documentation.	3.9	
Davis,Brian Scott	19-Dec-08	Review audit documentation for defined benefit pension plan and draft review notes based on my review.	3.3	
Audit 2/28/08-Retirement Plan Total			70.9	\$17,000.00 ⁽²⁾

⁽²⁾ Per the 401K and Pension Audit Engagement Letter, KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for services provided in the amount of \$17,000.00 (an amount equal to one-half of the total estimated fees). The continuation of this agreement is reflected in the Xystros Declaration and approved by the Court.

EXHIBIT E

KPMG Retention Order

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Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
: :
CIRCUIT CITY STORES, INC., : 1Case No. 08-35653 (KRH)
et al., : :
: :
Debtors. : Jointly Administered
- - - - - X

**ORDER AUTHORIZING THE DEBTORS
TO RETAIN AND EMPLOY KPMG LLP AS AUDITORS
AND TAX CONSULTANTS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the "Application") of the
above-captioned debtors ("Debtors"), for the entry of
an order pursuant to sections 327(a) and 328(a) of title
11 of the United States Code, 11 U.S.C. §§ 101-1532
(the "Bankruptcy Code"), Rule 2014(a) of the Federal



Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing them to employ and retain KPMG LLP ("KPMG") as auditors and tax consultants to the Debtors in the above-captioned chapter 11 cases effective as of the Petition Date;¹ and upon the Declaration of Christos M. Xystros, a CPA and partner at KPMG (the "Declaration") in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG does not hold or represent an interest adverse to the Debtors' estates, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors' estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief

¹ Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to employ and retain KPMG as auditors and tax consultants to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court..
4. The terms and conditions of the

Engagement Letters, as modified by this Order, are approved.

5. To the extent the Debtors and KPMG enter into any additional engagement letter(s), the Debtors will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the United States Trustee for the Eastern District of Virginia, counsel to the Debtors', Local Restructuring counsel to the Debtors', and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties' object, within 10 days of such new engagement letters being served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

6. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefore are approved by the Court; provided, that to

the extent additional engagement letters are filed with the Court and no parties object to such engagement letters in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letters shall be deemed approved by the Court;

- (b) The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either:
 - (i) judicially determined (the determination having become final) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or
 - (ii) judicially determined (the determination having become final), based on a breach of KPMG's contractual obligations to the Debtor; or
 - (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of KPMG's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution

and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefore in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement; and it is further

7. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

8. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

9. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains exclusive jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

10. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

11. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia
Dec 23 2008, 2008

/s/ Kevin Huennekens
UNITED STATES BANKRUPTCY JUDGE

Entered on Docket: 12/24/08

WE ASK FOR THIS:

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/s/ Douglas M. Foley
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Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

I hereby certify that proposed order has been
endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley

Exhibit F

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

In re: CIRCUIT CITY STORES, INC., <u>et al.</u>, Debtors.	Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered) Hrg. Date: April 14, 2009 at 10:00 a.m. (ET) Obj. Due: April 7, 2009 at 4:00 p.m. (ET)
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DECLARATION PURSUANT TO RULE 2016-1 OF THE LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

I, Christos M. Xystros, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated December 23, 2008, KPMG was retained as independent auditors and tax consultants of the above captioned debtors (the “Debtors”). I submit this Declaration in conjunction with KPMG’s first interim fee application for compensation and allowance of expenses for the period November 10, 2008 through January 31, 2009 (the “Application”).
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.
4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed

Rule 2016-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Eastern District of Virginia, and submit that the Application substantially complies with such Rule.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 17th day of March, 2009.

A handwritten signature in black ink, appearing to read "Christos M. Xystros". The signature is written in a cursive, flowing style.

Christos M. Xystros